

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Mr. Hart

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act to Establish a Sales Tax Holiday.

PETITION OF:

NAME:

Mr. Hart
Scott P. Brown

DISTRICT/ADDRESS:

First Suffolk
Norfolk, Bristol and Middlesex

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S00253 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT TO ESTABLISH A SALES TAX HOLIDAY.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Notwithstanding any general or special law to the contrary, for the days of August
2 8, 2009 and August 9, 2009, an excise shall not be imposed upon non-business sales at retail in
3 the commonwealth of tangible personal property, as defined in section 1 of chapter 64H of the
4 General Laws, but for the purposes of this act, tangible personal property shall not include
5 telecommunications, tobacco products subject to the excise imposed by chapter 64C of the
6 General Laws, gas, steam, electricity, motor vehicles, motorboats, meals, or a single item whose
7 price is in excess of \$2,500.

8 SECTION 2. Notwithstanding any general or special law to the contrary, for the days of August
9 8, 2009 and August 9, 2009, a vendor in the commonwealth shall not add to the sales price or
10 collect from any non-business purchaser an excise upon sales at retail of tangible personal
11 property, as defined in section 1 of chapter 64H of the General Laws. The commissioner of

12 revenue shall not require any vendor to collect and pay excise upon sales at retail of tangible
13 personal property purchased on August 8, 2009 and August 9, 2009. Any excise erroneously or
14 improperly collected during the days of August 8, 2009 and August 9, 2009 shall be remitted to
15 the department of revenue. This section shall not apply to the sale of telecommunications,
16 tobacco products subject to the excise imposed by chapter 64C of the General Laws, gas, steam,
17 electricity, motor vehicles, motorboats, meals, or any single item whose price is in excess of
18 \$2,500.

19 SECTION 3. Reporting requirements imposed upon vendors of tangible personal property, by
20 law or by regulation, including, but not limited to, the requirements for filing returns required by
21 chapter 62C of the General Laws, shall remain in effect for sales for the days of August 8, 2009
22 and August 9, 2009.

23 SECTION 4. On or before December 31, 2009, the commissioner of revenue shall certify to the
24 comptroller the amount of sales tax forgone, as well as new revenue raised from personal and
25 corporate income taxes and other sources, because of this act. The commissioner shall issue a
26 report, detailing by fund the amounts under general and special laws governing the distribution
27 of revenues under chapter 64H of the General Laws which would have been deposited in each
28 fund, without this act.

29 SECTION 5. The commissioner of revenue shall issue instructions or forms, or promulgate
30 rules or regulations, necessary for the implementation of this act.

31 SECTION 6. Eligible sales at retail of tangible personal property under sections 1 and 2 are
32 restricted to those transactions occurring on August 8, 2009 and August 9, 2009. Transfer of

- 33 possession of or payment in full for the property shall occur on 1 of those days, and prior sales or
- 34 layaway sales are ineligible.