

HOUSE No. 03005

The Commonwealth of Massachusetts

PRESENTED BY:

James M. Murphy

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 providing for a certain exemption from the sales tax for 2011.

PETITION OF:

NAME:

James M. Murphy

DISTRICT/ADDRESS:

4th Norfolk

HOUSE No. 03005

By Mr. Murphy of Weymouth, a petition (accompanied by bill, House, No. 3005) of Murphy for legislation to provide certain days for sales tax exemptions for non-business purchases by consumers Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
□ HOUSE
□ , NO. 2930 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act providing for a certain exemption from the sales tax for 2011.

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 13, 2011 and August 14, 2011, an excise shall not be imposed upon nonbusiness sales at retail of
3 tangible personal property, as defined in section 1 of chapter 64H of the General Laws. For the
4 purposes of this act, tangible personal property shall not include telecommunications, tobacco
5 products subject to the excise imposed by chapter 64C of the General Laws, gas, steam,
6 electricity, motor vehicles, motorboats, meals or a single item the price of which is in excess of
7 \$2,500.

8 SECTION 2. Notwithstanding any general or special law to the contrary, for the days of August
9 13, 2011 and August 14, 2011, a vendor shall not add to the sales price or collect from a

10 nonbusiness purchaser an excise upon sales at retail of tangible personal property, as defined in
11 section 1 of chapter 64H of the General Laws. The commissioner of revenue shall not require a
12 vendor to collect and pay excise upon sales at retail of tangible personal property purchased on
13 August 13, 2011 and August 14, 2011. An excise erroneously or improperly collected during the
14 days of August 13, 2011 and August 14, 2011, shall be remitted to the department of revenue.
15 This section shall not apply to the sale of telecommunications, tobacco products subject to the
16 excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles,
17 motorboats, meals or a single item the price of which is in excess of \$2,500.

18 SECTION 3. Reporting requirements imposed upon vendors of tangible personal property, by
19 law or by regulation, including, but not limited to, the requirements for filing returns required by
20 chapter 62C of the General Laws, shall remain in effect for sales for the days of August 13, 2011
21 and August 14, 2011.

22 SECTION 4. On or before December 31, 2011, the commissioner of revenue shall certify to the
23 comptroller the amount of sales tax forgone, as well as new revenue raised from personal and
24 corporate income taxes and other sources, pursuant to this act. The commissioner shall file a
25 report with the joint committee on revenue and the house and senate committees on ways and
26 means detailing by fund the amounts under general and special laws governing the distribution of
27 revenues under chapter 64H of the General Laws which would have been deposited in each fund,
28 without this act.

29 SECTION 5. The commissioner of revenue shall issue instructions or forms, or promulgate rules
30 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 13, 2011 and August 14, 2011. 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 shall be ineligible.