HOUSE DOCKET, NO. 2449 FILED ON: 1/20/2011

HOUSE . . . . . No. 3203

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

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:

An Act establishing a ENERGY STAR sales tax holiday.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bradley H. Jones, Jr.	*20th Middlesex*
Marc T. Lombardo	*22nd Middlesex*
Donald F. Humason, Jr.	*4th Hampden*
Sheila C. Harrington	*1st Middlesex*
Randy Hunt	*5th Barnstable*
F. Jay Barrows	*1st Bristol*
Shaunna O'Connell	*3rd Bristol*
George T. Ross	*2nd Bristol*
Donald H. Wong	*9th Essex*
Todd M. Smola	*1st Hampden*
Matthew A. Beaton	*11th Worcester*
Kimberly N. Ferguson	*1st Worcester*
Steven L. Levy	*4th Middlesex*
Steven S. Howitt	*4th Bristol*
Paul K. Frost	*7th Worcester*
Bruce E. Tarr	
	☐ *[District]*
	☐

Paul Adams	*17th Essex*
George N. Peterson, Jr.	*9th Worcester*
Bradford Hill	*4th Essex*
Elizabeth A. Poirier	*14th Bristol*
Viriato Manuel deMacedo	*1st Plymouth*

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HOUSE . . . . . No. 3203

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 3203) of Bradley H. Jones, Jr., and others for legislation to establish a sales tax holiday for certain "Energy Star" products, so-called. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2788* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act establishing a ENERGY STAR 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:

SECTION 1. Notwithstanding any general or special law to the contrary, for the days of August 13, 2011 and August 14, 2011, an excise shall not be imposed upon non - business sales at retail of ENERGY STAR products. For the purposes of this act, “ENERGY STAR products” shall mean products that are clearly labeled as such and rated for energy efficiency under the ENERGY STAR program established in section 324A of the Energy Policy and Conservation Act, as it may be amended from time to time, and regulated by the Environmental Protection Agency, but shall not include telecommunications, tobacco products subject to the excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the price of which is in excess of $2,500.

SECTION 2. Notwithstanding any general or special law to the contrary, for the days of August 13, 2011, and August 14, 2011, a vendor shall not add to the sales price or collect from a non - business purchaser an excise upon sales at retail of ENERGY STAR products. The commissioner of revenue shall not require a vendor to collect and pay excise upon sales at retail of ENERGY STAR products purchased on August 13, 2011 and August 16, 2011. An excise erroneously or improperly collected during the days of August 13, 2011, and August 14, 2011, shall be remitted to the department of revenue. This section shall not apply to the sale of telecommunications, tobacco products subject to the excise imposed by chapter 64C of the

18 General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the
19 price of which is in excess of $2,500.

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

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

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

33 SECTION 6. Eligible sales at retail of ENERGY STAR products under sections 1 and 2
34 are restricted to those transactions occurring on August 13, 2011 and August 14, 2011 . Transfer
35 of possession of or payment in full for the property shall occur on 1 of those days, and prior sales
36 or layaway sales shall be ineligible.