

**HOUSE . . . . . No. 2868**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Elizabeth Poirier**

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*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 relative to the refund of sales tax upon return of merchandise.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Elizabeth Poirier	14th Bristol
Bruce E. Tarr	First Essex and Middlesex
Jennifer M. Callahan	18th Worcester
Paul K. Frost	7th Worcester

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3082 OF 2007-2008.]

## The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine

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AN ACT RELATIVE TO THE REFUND OF SALES TAX UPON RETURN OF MERCHANDISE.

*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. Chapter 64H of the General Laws is hereby amended by adding the following section:—
- 2 Section 34. Any purchaser who has paid to a vendor an excise under this chapter upon a sale at retail of
- 3 property that is returned to the vendor more than 30 but not more than 90 days, or in the case of a motor
- 4 vehicle more than 180 days but not more than one year and 90 days, from the date of purchase on
- 5 rescission of the contract of sale and the entire amount charged therefore, less the vendor's established
- 6 handling fees, if any, for such return of property, is refunded either in cash or credit, shall be entitled to a
- 7 return of such excise paid without interest.