

CORRECTED
HOUSE No. 4456

The Commonwealth of Massachusetts

INITIATIVE PETITION OF CARLA A. HOWELL AND OTHERS.

OFFICE OF THE SECRETARY.
BOSTON, JANUARY 4, 2010.

Steven T. James
Clerk of the House of Representatives
State House
Boston, Massachusetts 02133

Sir: - I herewith transmit to you, in accordance with the requirements of Article XLVIII of the Amendments to the Constitution, an Initiative Petition for "The 3% Sales Tax Relief Act," signed by ten qualified voters and filed with this department on or before December 2, 2009, together with additional signatures of qualified voters in the number of 74,131, being a sufficient number to comply with the Provisions of said Article.

Sincerely,

WILLIAM FRANCIS GALVIN,
Secretary of the Commonwealth.

AN INITIATIVE PETITION.

Pursuant to Article XLVIII of the Amendments to the Constitution of the Commonwealth, as amended, the undersigned qualified voters of the Commonwealth, ten in number at least, hereby petition for the enactment into law of the following measure:

The Commonwealth of Massachusetts

In the Year Two Thousand and Ten.

AN ACT FOR A LAW KNOWN AS THE 3% SALES TAX RELIEF ACT.

Be it enacted by the People, and by their authority, as follows:

1 **SECTION 1.** The rates of the excises imposed by Section 2 of
2 Chapter sixty-four H and Section 2 of Chapter sixty-four I of
3 the General Laws shall, beginning on January 1, 2011, and
4 except as provided in Section 2 hereof, each be reduced to
5 three percent (3%). The deposits, bonds, and deductions
6 required under Section 30A of Chapter sixty-four H and
7 Section 31A of Chapter sixty-four I of the General Laws shall,
8 beginning on January 1, 2011, and except as provided in
9 Section 2 hereof, each be reduced to three percent (3%).

10 **SECTION 2.** If any portion of the excises under said Chapters
11 sixty-four H and sixty-four I has been pledged or obligated
12 pursuant to law in connection with any bond, note, or other
13 contractual obligation and if the total amount of all portions of
14 said excises so pledged or obligated exceeds revenues
15 generated through said chapters at a rate of three percent (3%),
16 then the rates of the excises imposed by said chapters shall on
17 January 1, 2011 be reduced to the lowest rates allowed by law.

18 **SECTION 3.** Notwithstanding the provision of Section 2, this
19 law shall not be construed to impair the collection of moneys
20 due the Commonwealth for sales, storage, use or other

21 consumption of tangible personal property or services
22 occurring before January 1, 2011.

23 **SECTION 4.** The provisions of this law are severable, and if
24 any clause, sentence, paragraph or section of this measure, or
25 an application thereof, shall be adjudged by any court of
26 competent jurisdiction to be invalid, such judgment shall not
27 affect, impair, or invalidate the remainder thereof but shall be
28 confined in its operation to the clause, sentence, paragraph,
29 section or application adjudged invalid.

FIRST TEN SIGNERS

<u>NAME</u>	<u>RESIDENCE</u>	<u>CITY OR TOWN</u>
Carla A. Howell	6 Goodman Lane	Wayland
Kamal Jain	20 Butterfield Street	Lowell
Matthew B. Barston	90 Beacon Street	Boston
Kenneth Mandile	779 School Street	Webster
Irwin Jungreis	31 Norwood Avenue	Newton
Lisa Michelle Simons	12 Gilman Street	Roslindale
Bill Hees	78 Dana Street	Cambridge
Cynthia E. Stead	16 Fairview Avenue	Dennis
Robert W. Dwyer	496 Reed Road	Dartmouth
John Garrett	11 Cornell Street	Arlington

SUMMARY OF NO. 09-08

This proposed law would reduce the state sales and use tax rates (which were 6.25% as of September 2009) to 3% as of January 1, 2011. It would make the same reduction in the rate used to determine the amount to be deposited with the state Commissioner of Revenue by non-resident building contractors as security for the payment of sales and use tax on tangible personal property used in carrying out their contracts. The proposed law provides that if the 3% rates would not produce enough revenues to satisfy any lawful pledge of sales and use tax revenues in connection with any bond, note, or other contractual obligation, then the rates would instead be reduced to the lowest level allowed by law. The proposed law would not affect the collection of moneys due the Commonwealth for sales, storage, use or other consumption of tangible personal property or services occurring before January 1, 2011. The proposed law states that if any of its parts were declared invalid, the other parts would stay in effect.

CERTIFICATE OF THE ATTORNEY GENERAL.

September 2, 2009.

Honorable William Francis Galvin
Secretary of the Commonwealth
One Ashburton Place, Room 1705
Boston, Massachusetts 02108

RE: Initiative Petition No. 09-08: An Initiative Petition for a
Law Known as the 3% Sales Tax Relief Act.

Dear Secretary Galvin:

I accordance with the provisions of Article 48 of the Amendments to the Massachusetts Constitution, I have reviewed the above-referenced initiative petition, which was submitted to me on or before the first Wednesday of August of this year.

I hereby certify that this measure is in proper form for submission to the people; that the measure is not, either affirmatively or negatively, substantially the same as any measure which has been qualified for submission or submitted to the people at either of the two preceding biennial state elections; and that it contains only subjects that are related or are mutually dependent and which are not excluded from the initiative process pursuant to Article 48, the Initiative, Part 2, Section 2.

In accordance with Article 48, I enclose a fair, concise summary of the measure.

Cordially,
MARTHA COAKLEY,
Attorney General.