

**HOUSE . . . . . No. 791**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Elizabeth A. Poirier***

*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 adoption of the accompanying bill:

An Act relative to the refund of sales tax upon return of merchandise.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>	<i>1/14/2011</i>
<i>George T. Ross</i>	<i>2nd Bristol</i>	<i>1/25/2011</i>
<i>Steven L. Levy</i>	<i>4th Middlesex</i>	<i>1/23/2011</i>
<i>Shaunna O'Connell</i>	<i>3rd Bristol</i>	<i>2/1/2011</i>

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By Ms. Poirier of North Attleborough, a petition (accompanied by bill, House, No. 791) of Elizabeth A. Poirier and others relative to the refunding of sales taxes on certain purchases. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2868 OF 2009-2010.]

**The Commonwealth of Massachusetts**

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