

HOUSE No. 3586

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, July 24, 2013.

The committee on Revenue to whom were referred the petition (accompanied by bill, House, No. 2503) of F. Jay Barrows and others relative to the sales tax on mobile telecommunications devices purchased with a service contract, the petition (accompanied by bill, House, No. 2538) of Josh S. Cutler and James M. Cantwell relative to the taxation of cellular telephones, the petition (accompanied by bill, House, No. 2583) of Denise C. Garlick and others relative to the taxation of bundled cellular telephone transactions, and the petition (accompanied by bill, House, No. 2720) of John H. Rogers relative to the sales tax on bundled cellular telephone transactions, reports recommending that the accompanying bill (House, No. 3586) ought to pass.

For the committee,

JAY R. KAUFMAN.

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In the Year Two Thousand Thirteen
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An Act relative to bundled cellular telephone transactions.

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 of chapter 64H of the General Laws, as appearing in the 2008 Official Edition,
2 is hereby amended by inserting after the word “services.” in line 204 the following new
3 sentence:--

4 In the case of the sale by a vendor of a mobile telecommunications device with mobile
5 telecommunications services, the tax shall be imposed upon the price paid by the consumer at the
6 point of sale of the mobile telecommunications device.