SENATE DOCKET, NO. 1089 FILED ON: 1/17/2013

SENATE . . . . . No. 1330

The Commonwealth of Massachusetts

PRESENTED BY:

James B. Eldridge

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 applying the sales tax to certain retail sales over the internet.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
James B. Eldridge	*Middlesex and Worcester*
Jason M. Lewis	*Fifth Middlesex*
Daniel A. Wolf	*Cape and Islands*

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SENATE . . . . . No. 1330

By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1330) of James B. Eldridge, Jason M. Lewis and Daniel A. Wolf for legislation to apply the sales tax to certain retail sales over the internet. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1450* OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act applying the sales tax to certain retail sales over the internet.

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 of Chapter 64H of the General Laws, as appearing in the 2010 Official Edition, is hereby amended in line 267-268 after the word "chapter" by inserting the following words:- Any person shall be presumed to be a vendor if said person enters into an agreement with a resident of the Commonwealth under which the resident, for a commission or other consideration, directly or indirectly refers potential customers, whether by a link on an internet website or otherwise, to the person, if the cumulative gross receipts from sales by the person to customers in the Commonwealth who are referred to the person by all residents with similar agreements with the person is in excess of 10,000 dollars during the preceding twelve months. This presumption may be rebutted by proof that the resident with whom the person has an agreement did not engage in any solicitation in the Commonwealth on behalf of the person that would satisfy the nexus requirement of the United States constitution during the twelve month period in question.