SENATE DOCKET, NO. 271 FILED ON: 1/14/2015

SENATE . . . . . No. 1541

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Rodrigues

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 to promote sales tax fairness for main street retailers through minimum simplification.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Michael J. Rodrigues	*First Bristol and Plymouth*
Alan Silvia	*7th Bristol*

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SENATE . . . . . No. 1541

By Mr. Rodrigues, a petition (accompanied by bill, Senate, No. 1541) of Michael J. Rodrigues and Alan Silvia for legislation to promote sales tax fairness for main street retailers through minimum simplification. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court
(2015-2016)

An Act to promote sales tax fairness for main street retailers through minimum simplification.

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. Said chapter 62C, as so appearing, is hereby amended by inserting, after section 26, the following section:-

Section 26A. The commissioner shall administer and enforce the assessment and collection of the taxes and penalties imposed under chapters 64H and 64I, including the collection and administration of all taxes imposed on remote sellers.

The commissioner shall take such administrative actions as are necessary to comply with any law enacted by the Congress of the United States that requires states to simplify the collection of sales and use taxes for remote sellers, including but not limited to applicable requirements relating to: (i) providing adequate software and services to remote sellers and single and consolidated providers, which identifies the applicable destination rate to be applied to sales that the commonwealth taxes under chapter 64H or 64I; (ii) providing certification procedures for both single providers and consolidated providers to make software and services

13 available to remote sellers; (iii) ensuring that no more than one audit be performed or required
14 for all state and local taxing jurisdictions within the commonwealth; and (iv) requiring that no
15 more than one sales and use tax return per month be filed with the department of revenue by any
16 remote seller or any single or consolidated provider on behalf of such remote seller.

17 The procurement rules in Chapter 30B shall not apply to the certification process for
18 software providers.

19 SECTION 2. Notwithstanding any general or special law, if a federal law is enacted that
20 authorizes states to require remote sellers to collect sales and use taxes, then the commonwealth
21 shall, as permitted by such federal legislation, require collection of sales and use tax by any
22 remote seller, or a single or consolidated provider acting on behalf of a remote seller. The
23 commissioner shall establish rules and regulations relating to the assessment, collection and
24 enforcement of this tax.