

HOUSE No. 2788

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act establishing a ENERGY STAR sales tax holiday..

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. Notwithstanding any general or special law to the contrary, for the days of
2 August 15, 2009 and August 16, 2009, an excise shall not be imposed upon non-business sales at
3 retail of ENERGY STAR products. For the purposes of this act, “ENERGY STAR products”
4 shall mean products that are clearly labeled as such and rated for energy efficiency under the
5 ENERGY STAR program established in section 324A of the Energy Policy and Conservation
6 Act, as it may be amended from time to time, and regulated by the Environmental Protection
7 Agency, but shall not include telecommunications, tobacco products subject to the excise
8 imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats,
9 meals or a single item the price of which is in excess of \$2,500. SECTION 2. Notwithstanding
10 any general or special law to the contrary, for the days of August 15, 2009, and August 16, 2009,
11 a vendor shall not add to the sales price or collect from a non-business purchaser an excise upon
12 sales at retail of ENERGY STAR products. The commissioner of revenue shall not require a
13 vendor to collect and pay excise upon sales at retail of ENERGY STAR products purchased on
14 August 15, 2009 and August 16, 2009. An excise erroneously or improperly collected during the

15 days of August 15, 2009, and August 16, 2009, shall be remitted to the department of revenue.

16 This section shall not apply to the sale of telecommunications, tobacco products subject to the
17 excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles,
18 motorboats, meals or a single item the price of which is in excess of
19 \$2,500. SECTION 3. Reporting requirements imposed upon vendors of tangible personal
20 property, by law or by regulation, including, but not limited to, the requirements for filing returns
21 required by chapter 62C of the General Laws, shall remain in effect for sales for the days of
22 August 15, 2009, and August 16, 2009. SECTION 4. On or before December 31, 2009, the
23 commissioner of revenue shall certify to the comptroller the amount of sales tax forgone, as well
24 as new revenue raised from personal and corporate income taxes and other sources, pursuant to
25 this act. The commissioner shall file a report with the joint committee on revenue and the house
26 and senate committees on ways and means detailing by fund the amounts under general and
27 special laws governing the distribution of revenues under chapter 64H of the General Laws
28 which would have been deposited in each fund, without this act. SECTION 5. The commissioner
29 of revenue shall issue instructions or forms, or promulgate rules or regulations, necessary for the
30 implementation of this act. SECTION 6. Eligible sales at retail of ENERGY STAR products
31 under sections 1 and 2 are restricted to those transactions occurring on August 15, 2009 and
32 August 16, 2009. Transfer of possession of or payment in full for the property shall occur on 1
33 of those days, and prior sales or layaway sales shall be ineligible.