

**HOUSE . . . . . No. 2793**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relative to sales tax discounts provided to vendors..

*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. Paragraph (a) of section 3 of Chapter 64H of the General Laws, as  
2 appearing in the 2002 Official Edition, is hereby amended by adding the following paragraph:-

3           As compensation for accounting for and collecting the tax imposed by this chapter, a  
4 vendor shall be allowed a discount of 2 per cent, 3 per cent, or 4 per cent, depending on the  
5 volume of monthly taxable sales, of the first 3 per cent of the sales tax due in the form of a  
6 deduction, provided the amount due was not delinquent at the time provided for filing the return  
7 required by section 16 of chapter 62C. For purposes of said discount, the following formula shall  
8 be in force and effect as follows: 2 per cent discount if monthly taxable sales are less than  
9 \$64,000; 3 per cent discount if monthly sales are at least \$64,000, but less than \$210,000; or 4  
10 per cent if monthly taxable sales equal or exceed \$210,000.