

HOUSE No. 2868

The Commonwealth of Massachusetts

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In the Year Two Thousand Nine
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An Act relative to the refund of sales tax upon return of merchandise..

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. Chapter 64H of the General Laws is hereby amended by adding the
2 following section:— Section 34. Any purchaser who has paid to a vendor an excise under this
3 chapter upon a sale at retail of property that is returned to the vendor more than 30 but not more
4 than 90 days, or in the case of a motor vehicle more than 180 days but not more than one year
5 and 90 days, from the date of purchase on rescission of the contract of sale and the entire amount
6 charged therefore, less the vendor’s established handling fees, if any, for such return of property,
7 is refunded either in cash or credit, shall be entitled to a return of such excise paid without
8 interest.