

# HOUSE . . . . . No. 2868

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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 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.