

**HOUSE . . . . . No. 2930**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act providing for a certain exemption from the sales tax..

*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 14, 2010 and August 15, 2010, an excise shall not be imposed upon non-business sales at  
3 retail in the commonwealth of tangible personal property, as defined in section 1 of chapter 64H  
4 of the General Laws, but for the purposes of this act, tangible personal property shall not include  
5 telecommunications, tobacco products subject to the excise imposed by chapter 64C of the  
6 General Laws, gas, steam, electricity, motor vehicles, motorboats, meals, or a single item whose  
7 price is in excess of \$2,500.

8           SECTION 2. Notwithstanding any general or special law to the contrary, for the days of  
9 August 14, 2010 and August 15, 2010, a vendor in the commonwealth shall not add to the sales  
10 price or collect from any non-business purchaser an excise upon sales at retail of tangible  
11 personal property, as defined in section 1 of chapter 64H of the General Laws. The  
12 commissioner of revenue shall not require any vendor to collect and pay excise upon sales at  
13 retail of tangible personal property purchased on August 14, 2010 and August 15, 2010. Any  
14 excise erroneously or improperly collected during the days of August 14, 2010 and August 15,

15 2010 shall be remitted to the department of revenue. This section shall not apply to the sale of  
16 telecommunications, tobacco products subject to the excise imposed by chapter 64C of the  
17 General Laws, gas, steam, electricity, motor vehicles, motorboats, meals, or any single item  
18 whose price is in excess of \$2,500.

19 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 14, 2010 and August 15, 2010.

23 SECTION 4. On or before December 31, 2010, the commissioner of revenue shall  
24 certify to the comptroller the amount of sales tax forgone, as well as new revenue raised from  
25 personal and corporate income taxes and other sources, because of this act. The commissioner  
26 shall issue a report, detailing by fund the amounts under general and special laws governing the  
27 distribution of revenues under chapter 64H of the General Laws which would have been  
28 deposited in each fund, without this act.

29 SECTION 5. The commissioner of revenue shall issue instructions or forms, or  
30 promulgate rules or regulations, necessary for the implementation of this act.

31 SECTION 6. Eligible sales at retail of tangible personal property under sections 1 and 2  
32 are restricted to those transactions occurring on August 14, 2010 and August 15, 2010. Transfer  
33 of possession of or payment in full for the property shall occur on 1 of those days, and prior sales  
34 or layaway sales are ineligible.