HOUSE DOCKET, NO. 4846 FILED ON: 1/26/2010

HOUSE . . . . . No. 4514

The Commonwealth of Massachusetts

In the Year Two Thousand Ten

An Act relative to prepaid wireless phones..

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 18H of chapter 6A of the General Laws, as amended by section 8 of chapter 223 of the Acts of 2008, is hereby further amended by striking out the first sentence in subsection (d) and inserting in place thereof the following:--

(d) Each communication service provider shall remit the surcharge revenues collected from its subscribers or end users to the state treasurer for deposit in the Enhanced 911 Fund; provided however that the department shall promulgate regulations establishing collection of the surcharge on prepaid wireless services from consumers at the retail point of sale and that the surcharge on prepaid wireless services shall be remitted by the retailer of the prepaid wireless services to the department of revenue; and provided further that the department of revenue shall promulgate regulations for collection, remittance, audits, and enforcement of the collection and remittance of the surcharge on prepaid wireless services consistent with the tax imposed under chapter 64H of the General Laws.

SECTION 2. Said chapter 223 is hereby further amended by striking out section 19 and inserting in place thereof the following section:--

Section 19. The regulations required to be adopted under subsections (a) and (d) of section 18H of chapter 6A of the General Laws by the state 911 department and the department of revenue shall take effect on July 1, 2010, and the retailers of prepaid wireless service shall be subject to said section 18H of said chapter 6A, except for subsection (g) of said section 18H of said chapter 6A on and after July 1, 2010. Subsection (g) of said section 18H of said chapter 6A shall take effect on the effective date of this act.