

# SENATE . . . . . No. 1282

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Nine  
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An Act Creating a sales tax allowance for retail 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. Section 3 of chapter 64H of the General Laws, as appearing in the 2006  
2   Official Edition, is hereby amended by inserting after Subsection (a) the following clause:-

3           (a 1/2) each vendor in the commonwealth shall be entitled to retain 2% of the full  
4   amount of the tax imposed by this chapter, but in no event shall the vendor be entitled to keep  
5   more than \$100.00 per fiscal quarter, as an allowance for collecting taxes on behalf of the  
6   commonwealth.