

SENATE No. 1376

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act restoring vendor credits..

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 DOR Directive 02-17 or any other written guidance from
2 the Department of Revenue to the contrary, section 27 of chapter 62C of the General Laws, as so
3 appearing in the 2006 Official Edition, shall be interpreted to allow the use of tax credits, so-
4 called “vendor credits”, whereby taxpayers under audit for substantiated overpayments of
5 Massachusetts sales/use taxes that are otherwise outside the statute of limitations for abatements
6 contained in said section 27 of chapter 62C are allowed to offset any substantiated
7 underpayments.