

HOUSE No. 3025

The Commonwealth of Massachusetts

PRESENTED BY:

Daniel K. Webster

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to bundled cellular telephone transactions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Daniel K. Webster</i>	<i>6th Plymouth</i>	<i>1/21/2011</i>

HOUSE No. 3025

By Mr. Webster of Pembroke, a petition (accompanied by bill, House, No. 3025) of Daniel K. Webster relative to the taxation of bundled cellular telephone transactions. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to bundled cellular telephone transactions.

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 6 of chapter 64H of the General Laws is hereby amended by
2 inserting the following new section:

3 (x) Allowances afforded to a purchaser in a bundled cellular telephone
4 transaction, so-called. For the purposes of this subsection, allowances exempt from taxation
5 shall be the difference between the amount the dealer charges for a particular telephone in a
6 bundled transaction and the price the dealer would charge for that same telephone in an
7 unbundled transaction.