

**SENATE . . . . . No. 1450**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*James B. Eldridge*

*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 applying the sales tax to certain retail sales over the internet.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>James B. Eldridge</i>	
<i>Carl M. Sciortino, Jr.</i>	<i>34th Middlesex</i>
<i>Geraldine M. Creedon</i>	<i>11th Plymouth</i>
<i>Patricia D. Jehlen</i>	
<i>Cory Atkins</i>	<i>14th Middlesex</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>Jason M. Lewis</i>	<i>31st Middlesex</i>
<i>Daniel A. Wolf</i>	

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By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1450) of James B. Eldridge, Carl M. Sciortino, Jr., Geraldine M. Creedon, Patricia D. Jehlen and other members of the General Court for legislation to apply the sales tax to certain retail sales over the internet. Revenue.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
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An Act applying the sales tax to certain retail sales over the internet.

*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 of Chapter 64H, as so appearing, is hereby amended by inserting after the word  
2 “chapter” the following words:-- “Any person shall be presumed to be a vendor if said person  
3 enters into an agreement with a resident of the Commonwealth under which the resident, for a  
4 commission or other consideration, directly or indirectly refers potential customers, whether by a  
5 link on an internet website or otherwise, to the person, if the cumulative gross receipts from sales  
6 by the person to customers in the Commonwealth who are referred to the person by all residents  
7 with similar agreements with the person is in excess of 10,000 dollars during the preceding  
8 twelve months. This presumption may be rebutted by proof that the resident with whom the  
9 person has an agreement did not engage in any solicitation in the Commonwealth on behalf of  
10 the person that would satisfy the nexus requirement of the United States constitution during the  
11 twelve month period in question.”