

**HOUSE . . . . . No. 2538**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Josh S. Cutler*

*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 the taxation of cellular telephones.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	
<i>James M. Cantwell</i>	<i>4th Plymouth</i>	

**HOUSE . . . . . No. 2538**

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By Mr. Cutler of Duxbury, a petition (accompanied by bill, House, No. 2538) of Josh S. Cutler and James M. Cantwell relative to the taxation of cellular telephones. Revenue.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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An Act relative to the taxation of cellular telephones.

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

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