HOUSE DOCKET, NO. 617 FILED ON: 1/14/2013

HOUSE . . . . . No. 2548

The Commonwealth of Massachusetts

PRESENTED BY:

James J. Dwyer

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 establishing a permanent annual sales tax holiday.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
James J. Dwyer	*30th Middlesex*
Bruce E. Tarr	*First Essex and Middlesex*
Kevin J. Kuros	*8th Worcester*

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By Mr. Dwyer of Woburn, a petition (accompanied by bill, House, No. 2548) of James J. Dwyer, Bruce E. Tarr and Kevin J. Kuros for legislation to direct the Commissioner of Revenue to annually designate a sales tax holiday. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *756* OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act establishing a permanent annual sales tax holiday.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Chapter 64H of the General Laws, as appearing in the 2004 Official Edition, is hereby amended by inserting after section 6 the following new section:-

Section 6A. The commissioner of revenue is hereby authorized and directed to annually designate, by July 15 of each calendar year, a two-day weekend in August during which no excise shall be imposed upon non-business sales at retail in the commonwealth of tangible personal property, as defined in section 1 of this chapter, but for the purposes of this section, tangible personal property shall not include telecommunications, gas, steam, electricity, motor vehicles, boats, meals, or any single item whose price is in excess of $2,500.

For the days designated by the commissioner pursuant to the provisions of this section, a vendor in the commonwealth shall not add to the sales price or collect from any non-business purchaser an excise upon sales at retail of tangible personal property, as defined in section 1 of this chapter.

The commissioner of revenue shall not require any vendor to collect and pay excise upon sales at retail of tangible personal property purchased on said designated days. Any excise erroneously or improperly collected during the designated days shall be remitted to the department of revenue. This section shall not apply to the sale of telecommunications, tobacco

17 products subject to the excise imposed by chapter 64C of the General Laws, gas, steam,
18 electricity, motor vehicles, motorboats, meals, or any single item whose price is in excess of
19 $2,500.

20 When choosing the designated days, the commissioner shall take into consideration the
21 observance of any religious and secular days of observation occurring therein; provided further,
22 that the commissioner shall designate such days so as to maximize the economic benefit to the
23 commonwealth.

24 Reporting requirements imposed upon vendors of tangible personal property, by law or
25 by regulation, including, but not limited to, the requirements for filing returns required by
26 chapter 62C of the General Laws, shall remain in effect for sales for the days designated by the
27 commissioner.

28 On or before December 31 of each year, the commissioner of revenue shall certify to the
29 comptroller the amount of sales tax forgone, as well as new revenue raised from personal and
30 corporate income taxes and other sources, because of this act. The commissioner shall issue a
31 report, detailing by fund the amounts under general and special laws governing the distribution
32 of revenues under this chapter which would have been deposited in each fund, without this act.

33 The commissioner of revenue shall issue instructions or forms, or promulgate rules or
34 regulations, necessary for the implementation of this act.