

HOUSE No. 2564

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

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 an ENERGY STAR sales tax holiday.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Bradford R. Hill</i>	<i>4th Essex</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>

HOUSE No. 2564

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 2564) of Bradley H. Jones, Jr., and others for legislation to establish a sales tax holiday for certain “Energy Star” products, so-called. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3203 OF 2011-2012.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act establishing an ENERGY STAR 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:

1 SECTION 1. Notwithstanding any general or special law to the contrary, for the days of
2 August 13, 2015 and August 14, 2015, an excise shall not be imposed upon non - business sales
3 at retail of ENERGY STAR products. For the purposes of this act, “ENERGY STAR products”
4 shall mean products that are clearly labeled as such and rated for energy efficiency under the
5 ENERGY STAR program established in section 324A of the Energy Policy and Conservation
6 Act, as it may be amended from time to time, and regulated by the Environmental Protection
7 Agency, but shall not include telecommunications, tobacco products subject to the excise
8 imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats,
9 meals or a single item the price of which is in excess of \$2,500.

10 SECTION 2. Notwithstanding any general or special law to the contrary, for the days of
11 August 13, 2015, and August 14, 2015, a vendor shall not add to the sales price or collect from a
12 non - business purchaser an excise upon sales at retail of ENERGY STAR products. The
13 commissioner of revenue shall not require a vendor to collect and pay excise upon sales at retail
14 of ENERGY STAR products purchased on August 13, 2015 and August 14, 2015. An excise
15 erroneously or improperly collected during the days of August 13, 2015, and August 14, 2015,
16 shall be remitted to the department of revenue. This section shall not apply to the sale of
17 telecommunications, tobacco products subject to the excise imposed by chapter 64C of the
18 General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the
19 price of which is in excess of \$2,500.

20 SECTION 3. Reporting requirements imposed upon vendors of tangible personal
21 property, by law or by regulation, including, but not limited to, the requirements for filing returns
22 required by chapter 62C of the General Laws, shall remain in effect for sales for the days of
23 August 13, 2015, and August 14, 2015.

24 SECTION 4. On or before December 31, 2015, the commissioner of revenue shall certify
25 to the comptroller the amount of sales tax forgone, as well as new revenue raised from personal
26 and corporate income taxes and other sources, pursuant to this act. The commissioner shall file a
27 report with the joint committee on revenue and the house and senate committees on ways and
28 means detailing by fund the amounts under general and special laws governing the distribution of
29 revenues under chapter 64H of the General Laws which would have been deposited in each fund,
30 without this act.

31 SECTION 5. The commissioner of revenue shall issue instructions or forms, or
32 promulgate rules or regulations, necessary for the implementation of this act.

33 SECTION 6. Eligible sales at retail of ENERGY STAR products under sections 1 and 2
34 are restricted to those transactions occurring on August 13, 2015 and August 14, 2015 . Transfer
35 of possession of or payment in full for the property shall occur on 1 of those days, and prior sales
36 or layaway sales shall be ineligible.