

HOUSE No. 2628

The Commonwealth of Massachusetts

PRESENTED BY:

Mathew Muratore and Viriato M. deMacedo

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 sales tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Mathew Muratore</i>	<i>1st Plymouth</i>	<i>1/15/2015</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>	<i>1/22/2015</i>
<i>Keiko M. Orrall</i>	<i>12th Bristol</i>	<i>11/25/2019</i>

HOUSE No. 2628

By Representative Muratore of Plymouth and Senator deMacedo, a joint petition (accompanied by bill, House, No. 2628) of Mathew Muratore, Shawn Dooley and Keiko M. Orrall for legislation to lower the sales tax and provide for the taxation of remote sales. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to the sales tax.

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. Chapter 62C of the General Laws, as appearing in the 2012 Official
2 Edition, is hereby amended by inserting after section 26 the following section:-

3 Section 26A. The commissioner shall administer and enforce the assessment and
4 collection of the taxes and penalties imposed under chapters 64H and 64I, including the
5 collection and administration of all taxes imposed on remote sellers.

6 The commissioner shall take such administrative actions as are necessary to comply with
7 any law enacted by the Congress of the United States that requires states to simplify the
8 collection of sales and use taxes for remote sellers, including but not limited to applicable
9 requirements relating to: (i) providing adequate software and services to remote sellers and
10 single and consolidated providers, which identifies the applicable destination rate to be applied to
11 sales that the commonwealth taxes under chapter 64H or 64I; (ii) providing certification
12 procedures for both single providers and consolidated providers to make software and services

available to remote sellers; (iii) ensuring that no more than one audit be performed or required for all state and local taxing jurisdictions within the commonwealth; and (iv) requiring that no more than one sales and use tax return per month be filed with the department of revenue by any remote seller or any single or consolidated provider on behalf of such remote seller.

The procurement rules in Chapter 30B shall not apply to the certification process for software providers.

SECTION 2. Notwithstanding any general or special law, if a federal law is enacted that authorizes states to require remote sellers to collect sales and use taxes, then the commonwealth shall, as permitted by such federal legislation, require collection of sales and use tax by any remote seller, or a single or consolidated provider acting on behalf of a remote seller. The commissioner shall establish rules and regulations relating to the assessment, collection and enforcement of this tax.

SECTION 3. Section 2 of Chapter 64H of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking “6.25 per cent” and replacing it with “5.75 per cent”.

SECTION 4. Section 2 of Chapter 64I of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking “6.25 per cent” and replacing it with “5.75 per cent”.

SECTION 5. Sections 3 and 4 of this act shall take effect 90 days after the enactment of any federal law that authorizes states to require remote sellers to collect sales and use taxes.