

HOUSE No. 3513

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry

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 temporarily exempting certain educational technology from the sales tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>1/16/2015</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>	<i>4/13/2015</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>	<i>1/28/2015</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>2/4/2015</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>	<i>4/9/2015</i>

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By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 3513) of Paul McMurtry and others for legislation to exempt certain educational technology from the sales tax. Revenue.

The Commonwealth of Massachusetts

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

An Act temporarily exempting certain educational technology from 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. (a) Notwithstanding any general or special law to the contrary, for the days
2 of August 1 to August 31, inclusive, an excise shall not be imposed upon nonbusiness sales at
3 retail of a mobile electronic device. For the purposes of this act, the term mobile electronic
4 device shall mean any handheld or other portable electronic equipment capable of providing
5 electronic input for educational purposes, including but not limited to a, tablet computer,
6 personal digital assistant, laptop computer with a touch screen, but does not include any audio
7 equipment or cellular phone, text messaging device, paging device, or equipment solely for the
8 purpose of providing navigation or video entertainment.

9 (b) For the days of August 1 to August 31, inclusive, a vendor shall not add to the
10 sales price or collect from a nonbusiness purchaser an excise upon sales at retail of a mobile
11 electronic device. The commissioner of revenue shall not require a vendor to collect and pay
12 excise upon sales at retail of mobile electronic device purchased on August 1 to August 31,

13 inclusive. An excise erroneously or improperly collected during the days of August 1 to August
14 31, inclusive, shall be remitted to the department of revenue. This section shall not apply to the
15 sale of a single item the price of which is in excess of \$2,500.

16 (c) Reporting requirements imposed upon vendors of a mobile electronic device, by
17 law or by regulation, including, but not limited to, the requirements for filing returns required by
18 chapter 62C of the General Laws, shall remain in effect for sales for the days of August 1 to
19 August 31, inclusive.

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

27 (e) The commissioner of revenue shall issue instructions or forms or promulgate
28 rules or regulations, necessary for the implementation of this act.

29 (f) Eligible sales at retail of a mobile electronic device under sections 175 and 176
30 of chapter 64H are restricted to those transactions occurring on August 1 to August 31, inclusive.
31 Transfer of possession of or payment in full for the property shall occur on 1 of those days, and
32 prior sales or layaway sales shall be ineligible.

33 SECTION 2. This act shall take effect on July 1, 2017.