

**SENATE . . . . . No. 1487**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Robert L. Hedlund***

*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 to provide equitable cellular phone taxation.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Robert L. Hedlund</i>	<i>Plymouth and Norfolk</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>
<i>Viriato M. deMacedo</i>	<i>Plymouth and Barnstable</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>

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By Mr. Hedlund, a petition (accompanied by bill, Senate, No. 1487) of Robert L. Hedlund, Richard J. Ross, Donald F. Humason, Jr., Viriato M. deMacedo and others for legislation to provide equitable cellular phone taxation. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
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An Act to provide equitable cellular phone taxation.

*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 of chapter 64H of the General Laws, as appearing in the 2014 Official Edition,  
2 is hereby amended by inserting after the word “services.” in line 204 the following new sentence:  
3 "In the case of the sale by a vendor of a mobile telecommunications device with mobile  
4 telecommunications services, the tax shall be imposed upon the price paid by the consumer at the  
5 point of sale of the mobile telecommunications device."