

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Tricia Farley-Bouvier and Aaron Vega

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 annual sales tax holiday for small business retailers.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Tricia Farley-Bouvier</i>	<i>3rd Berkshire</i>	<i>5/30/2018</i>
<i>Aaron Vega</i>	<i>5th Hampden</i>	<i>5/30/2018</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>	<i>6/1/2018</i>
<i>Cory Atkins</i>	<i>14th Middlesex</i>	<i>6/5/2018</i>
<i>Linda Dean Campbell</i>	<i>15th Essex</i>	<i>6/5/2018</i>
<i>James J. Dwyer</i>	<i>30th Middlesex</i>	<i>5/30/2018</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>5/30/2018</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	<i>6/3/2018</i>
<i>Carlos González</i>	<i>10th Hampden</i>	<i>5/31/2018</i>
<i>Stephan Hay</i>	<i>3rd Worcester</i>	<i>5/30/2018</i>
<i>Adam G. Hinds</i>	<i>Berkshire, Hampshire, Franklin and Hampden</i>	<i>5/30/2018</i>
<i>Keiko M. Orrall</i>	<i>12th Bristol</i>	<i>6/5/2018</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>	<i>6/6/2018</i>
<i>John C. Velis</i>	<i>4th Hampden</i>	<i>6/4/2018</i>
<i>Jonathan D. Zlotnik</i>	<i>2nd Worcester</i>	<i>5/30/2018</i>

HOUSE No.

By Representatives Farley-Bouvier of Pittsfield and Vega of Holyoke, a petition (subject to Joint Rule 12) of Tricia Farley-Bouvier, Aaron Vega and others for legislation to establish an annual sales tax holiday for small business retailers. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act establishing an annual sales tax holiday for small business retailers.

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

1 Chapter 64H of the General Laws is hereby amended by inserting after section 6 the
2 following section:-

3 Section 6A. (a) For the purposes of this section, the following terms shall have the
4 following meanings, unless the context clearly requires otherwise

5 “Small business retailer,” a vendor, as defined in in section 1; provided, however, that
6 said vendor shall have no more than 5 locations in the commonwealth and no more than 200
7 employees.

8 “Tangible personal property” shall have the same meaning as it does in section 1, except
9 that for purposes of this section, it shall not include telecommunications; gas; steam; electricity;
10 motor vehicles; boats; meals; tobacco products subject to the excise imposed pursuant to chapter
11 64C; marijuana or marijuana products subject to the excise imposed pursuant to section 2 of
12 chapter 64N; firearms, weapons or ammunition as defined in section 121 of chapter 140, or any

13 item intended for use with such firearm, weapon or ammunition; or any single item whose price
14 is in excess of \$2,500.

15 (b) The commissioner shall annually designate, by July 15 of each calendar year, a 2-day
16 weekend in August during which no excise shall be imposed upon non-business sales at retail of
17 tangible personal property by small business retailers in the commonwealth.

18 (c) For the days designated by the commissioner pursuant to this section, no small
19 business retailer in the commonwealth shall add to the sales price or collect from any non-
20 business purchaser an excise upon sales at retail of tangible personal property.

21 (d) The commissioner shall not require any small business retailer to collect and pay
22 excise upon sales at retail of tangible personal property purchased on said designated days. Any
23 excise erroneously or improperly collected during the designated days shall be remitted to the
24 department of revenue.

25 (e) When choosing the designated days pursuant to this section, the commissioner shall
26 take into consideration the observance of any religious and secular days of observation occurring
27 therein; provided, that the commissioner shall designate such days so as to maximize the
28 economic benefit to the commonwealth. Reporting requirements imposed upon vendors of
29 tangible personal property, by law or by regulation, including, but not limited to, the
30 requirements for filing returns required by chapter 62C, shall remain in effect for sales for the
31 days designated by the commissioner.

32 (f) On or before December 31 of each year, the commissioner shall certify to the
33 comptroller the amount of sales tax forgone, as well as new revenue raised from personal and
34 corporate income taxes and other sources, pursuant to this section. The commissioner shall issue

35 a report detailing by fund the amounts under general and special laws governing the distribution
36 of revenues under this chapter which would have been deposited in each fund, without this
37 section.

38 (g)The commissioner shall issue instructions or forms, or promulgate rules or regulations,
39 necessary for the implementation of this section.