

**HOUSE . . . . . No. 2864**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael S. Day, (BY REQUEST)***

*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 improve the fairness of sales tax collections, and revenue sources of the Commonwealth of Massachusetts.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Vincent Lawrence Dixon</i>	<i>60 Lake Street-Unit N, Winchester, MA 01890</i>	<i>1/27/2021</i>

**HOUSE . . . . . No. 2864**

By Mr. Day of Stoneham (by request), a petition (accompanied by bill, House, No. 2864) of Vincent Lawrence Dixon relative to the imposition of the sales tax on lottery tickets or multi-state agreement lottery pools. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Second General Court  
(2021-2022)**

An Act to improve the fairness of sales tax collections, and revenue sources of the Commonwealth of Massachusetts.

*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. The Massachusetts General Laws are hereby amended by inserting the  
2 following new chapter:

3 1.) An Act to improve the fairness of sales tax collections, and revenue sources of The  
4 Commonwealth of Massachusetts.

5 2.) All Lottery Tickets sold by the Massachusetts State Lottery, and/or in multi-state  
6 agreement, in relation to other Lottery Pools, shall have normal sales taxes applied to the  
7 transactions, as would be the case with other goods and services, in The Commonwealth of  
8 Massachusetts.

9 3.) These provisions, are adopted, for the purposes of consistency, of commercial  
10 transactions across the Commonwealth. They also recognize that there exists some degree of

11 inequality, and unfairness, if significant retail transactions, do not collect uniform sales tax  
12 revenue, at the point of sale, and/or other transaction.

13 4.) In the context, of significant, and substantial reductions in funding, in the event of  
14 public emergencies, and in the reality of successful state lottery operations, there is no longer a  
15 need to provide promotional advantage, or incentive, to a discretionary commercial activity, that  
16 is an established part of the economy.

17 5.) It is in the interests of public policy, that a discretionary activity, that is effectively, of  
18 some economically regressive aspect, not receive any preferential public government advantage.