

**HOUSE . . . . . No. 2935**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*John H. Rogers*

*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 bundled cellular telephone transactions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>John H. Rogers</i>	<i>12th Norfolk</i>	<i>1/19/2023</i>

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By Representative Rogers of Norwood, a petition (accompanied by bill, House, No. 2935) of John H. Rogers relative to the sales tax on bundled cellular telephone transactions. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3047 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

An Act relative to bundled cellular telephone transactions.

*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. Section 6 of Chapter 64H of the General Laws is hereby amended by  
2 inserting the following new section:

3                   (x) Allowances afforded to a purchaser in a bundled cellular telephone  
4 transaction, so-called. For the purposes of this subsection, allowances exempt from taxation  
5 shall be the difference between the amount the dealer charges for a particular telephone in a  
6 bundled transaction and the price the dealer would charge for that same telephone in an  
7 unbundled transaction.