

HOUSE No. 3217

The Commonwealth of Massachusetts

PRESENTED BY:

Orlando Ramos

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 retail deliveries.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Orlando Ramos</i>	<i>9th Hampden</i>	<i>1/16/2025</i>

HOUSE No. 3217

By Representative Ramos of Springfield, a petition (accompanied by bill, House, No. 3217) of Orlando Ramos for legislation to impose an excise on retail deliveries. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to retail deliveries.

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 adding the following section:-

2 Section 35. An excise of \$0.35 is hereby imposed upon each retail delivery by any vendor
3 of tangible personal property in the commonwealth, except as otherwise provided in this chapter;
4 provided, that the vendor’s sales in the prior taxable year or the current taxable year exceed
5 \$1,000,000. The excise shall be paid by the vendor to the commissioner at the time provided for
6 filing the return required by section 16 of chapter 62C. For the purposes of this section, “retail
7 delivery” shall mean a retail sale of tangible personal property by a vendor for delivery by a
8 motor vehicle, owned or operated by the vendor or any other person, to the purchaser at a
9 location in the commonwealth; provided, that the retail delivery includes the retail sale of at least
10 1 item of tangible personal property that is subject to taxation under this chapter.