HOUSE No.

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 relative to the uniform sales tax.

PETITION OF:

Name:	DISTRICT/ADDRESS:	DATE ADDED:
Vincent Lawrence Dixon	60 Lake Street Unit N, Winchester, MA	1/17/2025
	01890	

HOUSE No.

[Pin Slip]

The Commonwealth of Massachusetts

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

An Act relative to the uniform sales tax.

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

- Be it enacted by the Senate and House of Representatives in General Court assembled,
- 2 and by the authority of the same, as follows:
- 3 SECTION 1. The Massachusetts General Laws are hereby amended by inserting the
- 4 following new chapter:
- 5 1.) An Act to improve the fairness of sales tax collections, and revenue sources of The
- 6 Commonwealth of Massachusetts.
- 7 2.) All Lottery Tickets sold by the Massachusetts State Lottery, and/or in multi-state
- 8 agreement, in relation to other Lottery Pools, shall have normal sales taxes applied to the
- 9 transactions, as would be the case with other goods and services, in The Commonwealth of
- 10 Massachusetts.
- 3.) These provisions, are adopted, for the purposes of consistency, of commercial
- 12 transactions across the Commonwealth. They also recognize that there exists some degree of

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

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- 4.) In the context, of significant, and substantial reductions in funding, in the event of public emergencies, and in the reality of successful state lottery operations, there is no longer a need to provide promotional advantage, or incentive, to a discretionary commercial activity, that is an established part of the economy.
- 5.) It is in the interests of public policy, that a discretionary activity, that is effectively, of some economically regressive aspect, not receive any preferential public government advantage.