

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

John C. Velis

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 establish a vendors' collection allowance.

PETITION OF:

NAME:

John C. Velis

DISTRICT/ADDRESS:

Hampden and Hampshire

SENATE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1957 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act to establish a vendors' collection allowance.

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 5 of chapter 64H of the General Laws, as appearing in the 2022
2 Official Edition, is hereby amended by adding at the end thereof the following:-

3 All vendors that collect tax under the provisions of this chapter shall be entitled to retain
4 an amount equal to 2 per cent of the total amount of tax collected in any one calendar year. The
5 total amount so retained in any calendar year by any 1 vendor, when combined with the taxes
6 retained as provided in section 6 of chapter 64I, shall not exceed \$750. The vendor shall retain
7 these amounts by deducting not more than 2 per cent of the tax collected during the standard
8 reporting period. Upon reaching the annual maximum retention amount, the vendor shall not be
9 entitled to deduct any further amount from taxes collected until the beginning of the next
10 calendar year.

11 SECTION 2. Section 6 of chapter 64I of the General Laws, as appearing in the 2022
12 Official Edition, is hereby amended by adding at the end thereof the following:-

13 All vendors that collect tax under the provisions of this chapter shall be entitled to retain
14 an amount equal to 2 per cent of the total amount of tax collected in any one calendar year. The
15 total amount so retained in any calendar year by any 1 vendor, when combined with the taxes
16 retained as provided in section 5 of chapter 64H, shall not exceed \$750. The vendor shall retain
17 these amounts by deducting not more than 2 per cent of the tax collected during the standard
18 reporting period. Upon reaching the annual maximum retention amount, the vendor shall not be
19 entitled to deduct any further amount from taxes collected until the beginning of the next
20 calendar year.