HOUSE DOCKET, NO. 2268 FILED ON: 1/20/2011

HOUSE . . . . . No. 2570

The Commonwealth of Massachusetts

PRESENTED BY:

Daniel B. Winslow

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 passage of the accompanying:

An Act encouraging taxpayers to live free and buy in Massachusetts.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Daniel B. Winslow	*9th Norfolk*
Paul Adams	*17th Essex*
Ryan C. Fattman	*18th Worcester*
Paul K. Frost	*7th Worcester*
Robert L. Hedlund	☐ *[District]* ☐
Steven S. Howitt	*4th Bristol*
Randy Hunt	*5th Barnstable*
Bradley H. Jones, Jr.	*20th Middlesex*
Kevin J. Kuros	*8th Worcester*
Steven L. Levy	*4th Middlesex*
Elizabeth A. Poirier	*14th Bristol*
Donald H. Wong	*9th Essex*

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HOUSE . . . . . No. 2570

By Mr. Winslow of Norfolk, a petition (accompanied by bill, House, No. 2570) of Daniel B. Winslow and others for legislation to provide an income tax credit for certain sales tax payments. Revenue.

The Commonwealth of Massachusetts

An Act encouraging taxpayers to live free and buy in Massachusetts.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to reduce state income taxes while encouraging increased consumer spending in Massachusetts to spur the local economy, increase private sector job growth opportunities, and eliminate the sales tax disparity that handicaps the Commonwealth's businesses that are located in our border communities, therefore, it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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

SECTION 1. Section 6 of chapter 62 of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by adding the following subsection:-

(r) A taxpayer may take a credit against the taxes imposed by this chapter in an amount equal to the sales tax paid by the taxpayer under chapter 64H up to $300 per tax year, except such credit shall not exceed $150 for the tax year begininng on January 1, 2011.

SECTION 2. The commissioner of revenue shall promulgate regulations necessary to implement the provisions of section 1 on or before November 1, 2011.

SECTION 3. The provisions of section 1 shall be effective for any tax year beginning on or after January 1, 2011.

SECTION 4. Section 1 of this act shall take effect on December 2, 2011.