SENATE DOCKET, NO. 1130 FILED ON: 1/20/2011

SENATE . . . . . No. 156

The Commonwealth of Massachusetts

PRESENTED BY:

John Hart, Jr.

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 providing for a certain exemption from the sales tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
John Hart, Jr.	
	☐ *[District]*
	☐

SENATE DOCKET, NO. 1130 FILED ON: 1/20/2011

SENATE . . . . . No. 156

By Mr. Hart, petition (accompanied by bill, Senate, No. 156) of Hart for legislation to establish a sales tax holiday in August 2011 [Joint Committee on Economic Development and Emerging Technologies].

The Commonwealth of Massachusetts

An Act providing for a certain exemption from the 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:

SECTION 1. Notwithstanding any general or special law to the contrary, for the days of August 13, 2011 and August 14, 2011, an excise shall not be imposed upon nonbusiness sales at retail of tangible personal property, as defined in section 1 of chapter 64H of the General Laws. For the purposes of this act, tangible personal property shall not include telecommunications, tobacco products subject to the excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the price of which is in excess of $2,500.

SECTION 2. Notwithstanding any general or special law to the contrary, for the days of August 13, 2011 and August 14, 2011, a vendor shall not add to the sales price or collect from a nonbusiness purchaser an excise upon sales at retail of tangible personal property, as defined in section 1 of chapter 64H of the General Laws. The commissioner of revenue shall not require a vendor to collect and pay excise upon sales at retail of tangible personal property purchased on August 13, 2011 and August 14, 2011. An excise erroneously or improperly collected during the days of August 13, 2011 and August 14, 2011, shall be remitted to the department of revenue. This section shall not apply to the sale of telecommunications, tobacco products subject to the excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the price of which is in excess of $2,500.

SECTION 3. Reporting requirements imposed upon vendors of tangible personal property, by law or by regulation, including, but not limited to, the requirements for filing returns required by chapter 62C of the General Laws, shall remain in effect for sales for the days of August 13, 2011 and August 14, 2011.

SECTION 4. On or before December 31, 2011, the commissioner of revenue shall certify to the comptroller the amount of sales tax forgone, as well as new revenue raised from

24 personal and corporate income taxes and other sources, pursuant to this act. The commissioner
25 shall file a report with the joint committee on revenue and the house and senate committees on
26 ways and means detailing by fund the amounts under general and special laws governing the
27 distribution of revenues under chapter 64H of the General Laws which would have been
28 deposited in each fund, without this act.

29 SECTION 5. The commissioner of revenue shall issue instructions or forms, or
30 promulgate rules or regulations, necessary for the implementation of this act.

31 SECTION 6. Eligible sales at retail of tangible personal property under sections 1 and 2
32 are restricted to those transactions occurring on August 13, 2011 and August 14, 2011. Transfer
33 of possession of or payment in full for the property shall occur on 1 of those days, and prior sales
34 or layaway sales shall be ineligible.