

HOUSE No. 2876

By Mr. Coughlin of Dedham, petition of Robert K. Coughlin and others relative to providing for a certain exemption from the sales tax. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Robert K. Coughlin	Stephen M. Brewer
Scott P. Brown	Edward M. Augustus, Jr.
Kathi-Anne Reinstein	Thomas P. Kennedy
Bruce E. Tarr	Jennifer L. Flanagan
Brian A. Joyce	Angelo J. Puppolo, Jr.
Robert L. Rice, Jr.	Jennifer M. Callahan
John P. Fresolo	Demetrius J. Atsalis
Anthony J. Verga	James E. Timilty
Gale D. Candaras	

In the Year Two Thousand and Seven.

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:

1 SECTION 1. Notwithstanding any general or special law to the
2 contrary, for the days of August 11, 2007 and August 12, 2007, an
3 excise shall not be imposed upon non-business sales at retail in the
4 Commonwealth of tangible personal property, as defined in Section
5 1 of Chapter 64H of the General Laws, but for the purposes of this
6 act, tangible personal property shall not include telecommunications,
7 tobacco products subject to the excise imposed by Chapter 64C of
8 the General Laws, gas, steam, electricity, motor vehicles, motor-
9 boats, meals, or a single item whose price is in excess of \$2,500.

1 SECTION 2. Notwithstanding any general or special law to the
2 contrary, for the days of August 11, 2007 and August 12, 2007, a
3 vendor in the Commonwealth shall not add to the sales price or col-
4 lect from any non-business purchaser an excise upon sales at retail

5 of tangible personal property, as defined in Section 1 of Chapter 64H
6 of the General Laws. The commissioner of revenue shall not require
7 any vendor to collect and pay excise upon sales at retail of tangible
8 personal property purchased on August 11, 2007 and August 12,
9 2007. Any excise erroneously or improperly collected during the
10 days of August 11, 2007 and August 12, 2007 shall be remitted to
11 the department of revenue. This section shall not apply to the sale of
12 telecommunications, tobacco products subject to the excise imposed
13 by chapter 64C of the General Laws, gas, steam, electricity, motor
14 vehicles, motorboats, meals, or any single item whose price is in
15 excess of \$2,500.

1 SECTION 3. Reporting requirements imposed upon vendors of
2 tangible personal property, by law or by regulation, including, but
3 not limited to, the requirements for filing returns required by
4 Chapter 62C of the General Laws, shall remain in effect for sales for
5 the days of August 11, 2007 and August 12, 2007.

1 SECTION 4. On or before December 31, 2007, the commissioner
2 of revenue shall certify to the comptroller the amount of sales tax
3 forgone, as well as new revenue raised from personal and corporate
4 income taxes and other sources, because of this act. The commis-
5 sioner shall issue a report, detailing by fund the amounts under
6 general and special laws governing the distribution of revenues
7 under Chapter 64H of the General Laws which would have been
8 deposited in each fund, without this act.

1 SECTION 5. The commissioner of revenue shall issue instruc-
2 tions or forms, or promulgate rules or regulations, necessary for the
3 implementation of this act.

1 SECTION 6. Eligible sales at retail of tangible personal property
2 under Sections 1 and 2 are restricted to those transactions occurring
3 on August 11, 2007 and August 12, 2007. Transfer of possession of
4 or payment in full for the property shall occur on 1 of those days,
5 and prior sales or layaway sales are ineligible.