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.

The Commonwealth of Massachusetts

PETITION OF:

Robert K. Coughlin
Scott P. Brown
Kathi-Anne Reinstein
Bruce E. Tarr
Brian A. Joyce
Robert L. Rice, Jr.
John P. Fresolo
Anthony J. Verga
Gale D. Candaras

Stephen M. Brewer
Edward M. Augustus, Jr.
Thomas P. Kennedy
Jennifer L. Flanagan
Angelo J. Puppolo, Jr.
Jennifer M. Callahan
Demetrius J. Atsalis
James E. Timilty

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:

SECTION 1. Notwithstanding any general or special law to the contrary, for the days of August 11, 2007 and August 12, 2007, an excise shall not be imposed upon non-business sales at retail in the Commonwealth of tangible personal property, as defined in Section 1 of Chapter 64H of the General Laws, but 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 whose price is in excess of $2,500.

SECTION 2. Notwithstanding any general or special law to the contrary, for the days of August 11, 2007 and August 12, 2007, a vendor in the Commonwealth shall not add to the sales price or collect from any non-business 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
any vendor to collect and pay excise upon sales at retail of tangible
personal property purchased on August 11, 2007 and August 12,
2007. Any excise erroneously or improperly collected during the
days of August 11, 2007 and August 12, 2007 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 any single item whose price 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 11, 2007 and August 12, 2007.

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

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

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