

HOUSE No. 2973

By Mr. Kafka of Stoughton, petition of Louis L. Kafka relative to discounts for vendors for collection of sales and use taxes. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO SALES TAX DISCOUNTS PROVIDED TO VENDORS.

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

1 Paragraph (a) of Section 3 of Chapter 64H of the General Laws,
2 as appearing in the 2002 Official Edition, is hereby amended by
3 adding the following paragraph:—
4 As compensation for accounting for and collecting the tax
5 imposed by this chapter, a vendor shall be allowed a discount of 2
6 per cent, 3 per cent, or 4 per cent, depending on the volume of
7 monthly taxable sales, of the first 3 per cent of the sales tax due in
8 the form of a deduction, provided the amount due was not delin-
9 quent at the time provided for filing the return required by Section
10 16 of Chapter 62C. For purposes of said discount, the following for-
11 mula shall be in force and effect as follows:— 2 per cent discount if
12 monthly taxable sales are less than \$64,000; 3 per cent discount if
13 monthly sales are at least \$64,000, but less than \$210,000; or 4 per
14 cent if monthly taxable sales equal or exceed \$210,000.