HOUSE . . . . . No. 2306

By Mrs. Poirier of North Attleborough, petition of Elizabeth A. Poirier and others relative to the refunding of sales taxes on certain purchases. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Elizabeth A. Poirier
Scott P. Brown
Michael J. Coppola
John A. Lepper
Paul K. Frost

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE REFUND OF SALES TAX UPON RETURN OF MERCHANDISE.

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

Chapter 64H of the General Laws is hereby amended by adding the following section:—

Section 34. Any purchaser who has paid to a vendor an excise under this chapter upon a sale at retail of property that is returned to the vendor more than 30 but not more than 90 days, or in the case of a motor vehicle more than 180 days but not more than one year and 90 days, from the date of purchase on rescission of the contract of sale and the entire amount charged therefore, less the vendor's established handling fees, if any, for such return of property, is refunded either in cash or credit, shall be entitled to a return of such excise paid without interest from the department upon proper application made thereto in such manner as shall be prescribed by the commissioner.

A claim for a return of excise paid on such subsequently rescinded contract for sale shall be filed on or before the due date, including extensions, of the federal income tax return, or annual federal filing in the case of an exempt organization, for the fiscal year in which such purchaser received such refund of the amount

19 charged under the contract of sale. Any vendor who issues such
20 a refund with which he is not required to reimburse sales tax
21 collected shall report the same to the department in such manner
22 as shall be prescribed by the commissioner.

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