

SENATE NO. 253

AN ACT TO ESTABLISH A SALES TAX HOLIDAY

Whereas, The deferred operation of this act would tend to defeat its purpose, which is forthwith to provide for a sales tax free day, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

*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 contrary, for the days of August 11,
2 2007 and August 12, 2007, an excise shall not be imposed upon non-business sales at retail in the
3 commonwealth of tangible personal property, as defined in section 1 of chapter 64H of the General
4 Laws, but for the purposes of this act, tangible personal property shall not include telecommunications,
5 tobacco products subject to the excise imposed by chapter 64C of the General Laws, gas, steam,
6 electricity, motor vehicles, motorboats, meals, or a single item whose price is in excess of \$2,500.

7 SECTION 2. Notwithstanding any general or special law to the contrary, for the days of August 11,
8 2007 and August 12, 2007, a vendor in the commonwealth shall not add to the sales price or collect
9 from any non-business purchaser an excise upon sales at retail of tangible personal property, as
10 defined in section 1 of chapter 64H of the General Laws. The commissioner of revenue shall not
11 require any vendor to collect and pay excise upon sales at retail of tangible personal property
12 purchased on August 11, 2007 and August 12, 2007. Any excise erroneously or improperly collected

13 during the days of August 11, 2007 and August 12, 2007 shall be remitted to the department of
14 revenue. This section shall not apply to the sale of telecommunications, tobacco products subject to
15 the excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles,
16 motorboats, meals, or any single item whose price is in excess of \$2,500.

17 SECTION 3. Reporting requirements imposed upon vendors of tangible personal property, by law or
18 by regulation, including, but not limited to, the requirements for filing returns required by chapter 62C
19 of the General Laws, shall remain in effect for sales for the days of August 11, 2007 and August 12,
20 2007.

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

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

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