

Initials

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- (14) JS
- (15) EJD

Initiative Petition for a Law to Support Public Education in Massachusetts

Be it enacted by the People, and by their authority:

An Act to Support Public Education in Massachusetts

SECTION 1.

Section 1 of Chapter 64H of the General Laws is hereby amended by adding four new definitions to be appropriately inserted and to read as follows:

“Digital advertising services”, the sale or purchase of advertising space through a digital interface, including websites, mobile applications, and internet-connected platforms. Digital advertising services shall be deemed to be services for purposes of this chapter and chapter 64I if such services are received by an in-state digital user.

“Digital interface”, any medium through which a user interacts with a device, software, or application, facilitating communication between humans and machines.

“In-state digital user”, an individual who accesses a digital interface using a device with an IP address located within the commonwealth.

“IP address”, a unique string of characters assigned to each device connected to a computer network using the Internet Protocol for communication.

SECTION 2.

Section 1 of Chapter 64H of the General Laws is hereby further amended by inserting the phrase “and digital advertising services” following the words “telecommunications services” in the definition of “Services” therein.

SECTION 3.

Chapter 64H of the General Laws is hereby amended by adding the following Section 35:

Section 35. All tax collected on the sale of digital advertising services shall be deposited into the Massachusetts School

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Modernization and Reconstruction Trust Fund established by section 35BB of chapter 10.

SECTION 4.

Section 35BB of Chapter 10 of the General Laws is hereby amended by inserting the phrase "except as provided in the second sentence hereof," following the phrase "as defined in chapter 64H", and by adding the following sentence at the end of the section:-

"Dedicated sales tax revenue amount" shall also include all moneys received by the commonwealth from sales of digital advertising services, as provided in section 35 of chapter 64H.

SECTION 5.

This act shall take effect on July 1, 2029.

SECTION 6.

The provisions of this act are severable, and if any clause, sentence, paragraph or section of this law or an application thereof shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof but shall be confined in its operation the clause, sentence, paragraph, section or application adjudged invalid and such clause, sentence, paragraph, section or application shall be reformed and construed so that it would be valid to the maximum extent permitted.

[Signatories begin on the following page]