



Christopher C. Harding
Commissioner

The Commonwealth of Massachusetts
Department of Revenue
Office of the Commissioner
P.O. Box 9550
Boston, MA 02114-9550

November 1, 2017

The Honorable William F. Welch
Clerk of the Senate
State House
Room 335
Boston, MA 02133

The Honorable Steven T. James
Clerk of the House
State House
Room 145
Boston, MA 02133

The Honorable Jay R. Kaufman, Chair
Joint Committee on Revenue
State House
Room 34
Boston, MA 02133

The Honorable Michael D. Brady, Chair
State House
Room 515
Boston, MA 02133

The Honorable Jeffrey Sanchez, Chair
House Committee on Ways and Means
State House
Room 243
Boston, MA 02133

The Honorable Karen E. Spilka, Chair
Senate Committee on Ways and Means
State House
Room 212
Boston, MA 02133

Honorable Clerks and Chairs:

Pursuant to Section 94 and Section 95 of Chapter 47 of the Acts of 2017, I hereby submit this certification on the cost-effectiveness of the implementation of accelerated sales tax remittance by June 2018.

At my direction, the Department of Revenue completed an assessment of the costs, risks, and feasibility of implementation within DOR. In addition, the Department solicited and received extensive public input on whether accelerated sales tax remittance can be cost-effectively implemented within that timeframe.

On the basis of the report, I certify that accelerated sales tax remittance cannot be implemented cost-effectively by June 2018 within acceptable risk parameters.

Therefore, in accordance with Section 95, the Department of Revenue will take no further action on the implementation of accelerated sales tax remittance. DOR will prepare to reflect sales tax revenue arising from transactions in June 2018 as Fiscal Year 2018 revenue, as directed.

If you have any questions, please contact me at 617-626-2201.

Sincerely,

A handwritten signature in black ink, appearing to read 'C. Harding', written in a cursive style.

Christopher C. Harding
Commissioner