

**HOUSE . . . . . No. 2596**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Elizabeth A. Poirier***

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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the refund of sales tax upon return of merchandise.

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PETITION OF:

NAME:

*Elizabeth A. Poirier*

DISTRICT/ADDRESS:

*14th Bristol*

**HOUSE . . . . . No. 2596**

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By Mrs. Poirier of North Attleborough, a petition (accompanied by bill, House, No. 2596) of Elizabeth A. Poirier relative to the refunding of sales taxes on certain purchases. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1612 OF 2017-2018.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
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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:*

1           SECTION 1. Chapter 64H of the 2016 General Laws is hereby amended by adding the  
2 following section:— Section 34. Any purchaser who has paid to a vendor an excise under this  
3 chapter upon a sale at retail of property that is returned to the vendor more than 30 but not more  
4 than 90 days, or in the case of a motor vehicle more than 180 days but not more than one year  
5 and 90 days, from the date of purchase on rescission of the contract of sale and the entire amount  
6 charged therefore, less the vendor’s established handling fees, if any, for such return of property,  
7 is refunded either in cash or credit, shall be entitled to a return of such excise paid without  
8 interest.