

HOUSE No. 2615

The Commonwealth of Massachusetts

PRESENTED BY:

John H. Rogers

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 bundled cellular telephone transactions.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

John H. Rogers

12th Norfolk

Patrick Joseph Kearney

4th Plymouth

HOUSE No. 2615

By Mr. Rogers of Norwood, a petition (accompanied by bill, House, No. 2615) of John H. Rogers and Patrick Joseph Kearney relative to the sales tax on bundled cellular telephone transactions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1619 OF 2017-2018.]

The Commonwealth of Massachusetts

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

An Act relative to bundled cellular telephone transactions.

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. Section 6 of chapter 64H of the General Laws is hereby amended by
2 inserting the following new section:

3 (x) Allowances afforded to a purchaser in a bundled cellular telephone
4 transaction, so-called. For the purposes of this subsection, allowances exempt from taxation
5 shall be the difference between the amount the dealer charges for a particular telephone in a
6 bundled transaction and the price the dealer would charge for that same telephone in an
7 unbundled transaction.