

HOUSE No. 2685

The Commonwealth of Massachusetts

PRESENTED BY:

Theodore C. Speliotis

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 promoting small business competitiveness.

PETITION OF:

NAME:

Theodore C. Speliotis

DISTRICT/ADDRESS:

13th Essex

HOUSE No. 2685

By Mr. Speliotis of Danvers, a petition (accompanied by bill, House, No. 2685) of Theodore C. Speliotis relative to promoting small business competitiveness by reducing the tax on certain sales. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2746 OF 2013-2014.]

The Commonwealth of Massachusetts

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**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**
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An Act relative to promoting small business competitiveness.

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, as appearing in the 2012 Official Edition, is hereby amended
2 by striking out section 2 in its entirety and inserting after section 1 the new following section:-

3 Section 2: “An excise is hereby imposed upon sales at retail in the commonwealth, by
4 any vendor, of tangible personal property or of services performed in the commonwealth at the
5 rate of 6.25 per cent of the receipts of the vendor equaling not more than one thousand dollars
6 from all such sales of such property or services, except as otherwise provided in this chapter.
7 Individual retail sales which total one thousand dollars or greater shall have an excise assessed at
8 3.00 per cent of the receipt from all such sales of such property or services except as otherwise
9 provided in this chapter. The excise shall be paid by the vendor to the commissioner at the time
10 provided for filing the return required by section sixteen of chapter sixty-two C.”