

The Commonwealth of Massachusetts

PRESENTED BY:

F. Jay Barrows

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 bundled cell phone taxation.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
F. Jay Barrows	1st Bristol	1/17/2023

By Representative Barrows of Mansfield, a petition (accompanied by bill, House, No. 2709) of F. Jay Barrows relative to the sales tax on mobile telecommunications devices purchased with a service contract. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION SEE HOUSE, NO. 2405 OF 2019-2020.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Third General Court (2023-2024)

An Act relative to the bundled cell phone taxation.

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 of chapter 64H of the General Laws, as appearing in the 2020 Official Edition,

2 is hereby amended by inserting after the word "services." in line 283 the following new sentence:

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4 In the case of the sale by a vendor of a mobile telecommunications device with mobile

- 5 telecommunications services, the tax shall be imposed upon the sales price of the mobile
- 6 telecommunications device.