

HOUSE No. 3047

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:	DATE ADDED:
<i>John H. Rogers</i>	<i>12th Norfolk</i>	<i>2/19/2021</i>

HOUSE No. 3047

By Mr. Rogers of Norwood, a petition (accompanied by bill, House, No. 3047) of John H. Rogers relative to the sales tax on bundled cellular telephone transactions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2615 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

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.