

HOUSE No. 03203

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

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 passage of the accompanying bill:

An Act establishing a ENERGY STAR sales tax holiday.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Marc Lombardo</i>	<i>22nd Middlesex</i>
<i>Donald F. Humason, Jr.</i>	<i>4th Hampden</i>
<i>Sheila Harrington</i>	<i>1st Middlesex</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>
<i>Shaunna O'Connell</i>	<i>3rd Bristol</i>
<i>George Ross</i>	<i>2nd Bristol</i>
<i>Donald Wong</i>	<i>9th Essex</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>
<i>Matthew Beaton</i>	<i>11th Worcester</i>
<i>Kimberly Ferguson</i>	<i>1st Worcester</i>
<i>Steven L. Levy</i>	<i>4th Middlesex</i>
<i>Steven Howitt</i>	<i>4th Bristol</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Paul Adams</i>	<i>17th Essex</i>

<i>George N. Peterson, Jr.</i>	<i>9th Worcester</i>
<i>Bradford Hill</i>	<i>4th Essex</i>
<i>Elizabeth Poirier</i>	<i>14th Bristol</i>
<i>Viriato Manuel deMacedo</i>	<i>1st Plymouth</i>

HOUSE No. 03203

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 3203) of Adams and others for legislation to establish a sales tax holiday for certain "Energy Star" products, so-called Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
□ HOUSE
□ , NO. 2788 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act establishing a ENERGY STAR sales tax holiday.

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. Notwithstanding any general or special law to the contrary, for the days of August
2 13, 2011 and August 14, 2011, an excise shall not be imposed upon non - business sales at retail
3 of ENERGY STAR products. For the purposes of this act, "ENERGY STAR products" shall
4 mean products that are clearly labeled as such and rated for energy efficiency under the
5 ENERGY STAR program established in section 324A of the Energy Policy and Conservation
6 Act, as it may be amended from time to time, and regulated by the Environmental Protection
7 Agency, but shall not include telecommunications, tobacco products subject to the excise
8 imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats,
9 meals or a single item the price of which is in excess of \$2,500.

10 SECTION 2. Notwithstanding any general or special law to the contrary, for the days of August
11 13, 2011, and August 14, 2011, a vendor shall not add to the sales price or collect from a non -
12 business purchaser an excise upon sales at retail of ENERGY STAR products. The
13 commissioner of revenue shall not require a vendor to collect and pay excise upon sales at retail
14 of ENERGY STAR products purchased on August 13, 2011 and August 16, 2011. An excise
15 erroneously or improperly collected during the days of August 13, 2011, and August 14, 2011,
16 shall be remitted to the department of revenue. This section shall not apply to the sale of
17 telecommunications, tobacco products subject to the excise imposed by chapter 64C of the
18 General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the
19 price of which is in excess of \$2,500.

20 SECTION 3. Reporting requirements imposed upon vendors of tangible personal property, by
21 law or by regulation, including, but not limited to, the requirements for filing returns required by
22 chapter 62C of the General Laws, shall remain in effect for sales for the days of August 13,
23 2011, and August 14, 2011.

24 SECTION 4. On or before December 31, 2011, the commissioner of revenue shall certify to the
25 comptroller the amount of sales tax forgone, as well as new revenue raised from personal and
26 corporate income taxes and other sources, pursuant to this act. The commissioner shall file a
27 report with the joint committee on revenue and the house and senate committees on ways and
28 means detailing by fund the amounts under general and special laws governing the distribution of
29 revenues under chapter 64H of the General Laws which would have been deposited in each fund,
30 without this act.

31 SECTION 5. The commissioner of revenue shall issue instructions or forms, or promulgate rules
32 or regulations, necessary for the implementation of this act.

33 SECTION 6. Eligible sales at retail of ENERGY STAR products under sections 1 and 2 are
34 restricted to those transactions occurring on August 13, 2011 and August 14, 2011 . Transfer of
35 possession of or payment in full for the property shall occur on 1 of those days, and prior sales or
36 layaway sales shall be ineligible.