

**HOUSE . . . . . No. 00791**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Elizabeth Poirier*

*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 relative to the refund of sales tax upon return of merchandise.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Elizabeth Poirier</i>	<i>14th Bristol</i>
<i>George Ross</i>	<i>2nd Bristol</i>
<i>Steven L. Levy</i>	<i>4th Middlesex</i>
<i>Shaunna O'Connell</i>	<i>3rd Bristol</i>

# HOUSE . . . . . No. 00791

By Ms. Elizabeth Poirier of North Attleborough, petition (accompanied by bill, House, No. 00791) of George Ross and others relative to the refunding of sales taxes on certain purchases..  
Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ HOUSE  
□ , NO. 2868 OF 2009-2010.]

## The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
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An Act relative to the refund of sales tax upon return of merchandise.

*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 of the General Laws is hereby amended by adding the following  
2 section:— Section 34. Any purchaser who has paid to a vendor an excise under this chapter upon  
3 a sale at retail of property that is returned to the vendor more than 30 but not more than 90 days,  
4 or in the case of a motor vehicle more than 180 days but not more than one year and 90 days,  
5 from the date of purchase on rescission of the contract of sale and the entire amount charged  
6 therefore, less the vendor’s established handling fees, if any, for such return of property, is  
7 refunded either in cash or credit, shall be entitled to a return of such excise paid without interest.