

SENATE No. 1608

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Rodrigues

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 providing for sales tax fairness for main street retailers through minimum simplification.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Michael J. Rodrigues</i>	<i>First Bristol and Plymouth</i>	
<i>Alan Silvia</i>	<i>7th Bristol</i>	<i>2/3/2017</i>

SENATE No. 1608

By Mr. Rodrigues, a petition (accompanied by bill, Senate, No. 1608) of Michael J. Rodrigues and Alan Silvia for legislation to provide for sales tax fairness for main street retailers through minimum simplification. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1974 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act providing for sales tax fairness for main street retailers through minimum simplification.

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 62C of the General Laws is hereby amended by inserting after
2 section 26 the following section:-

3 Section 26A. The commissioner shall administer and enforce the assessment and
4 collection of the taxes and penalties imposed under chapters 64H and 64I, including the
5 collection and administration of all taxes imposed on remote sellers.

6 The commissioner shall take such administrative actions as are necessary to comply with
7 federal requirement that states simplify the collection of sales and use taxes from remote sellers
8 including, but not limited to, applicable requirements relating to: (i) providing adequate software
9 and services to remote sellers and single and consolidated providers which identifies the

10 applicable destination rate to be applied to sales subject to commonwealth taxes under chapter
11 64H or 64I; (ii) providing certification procedures for both single providers and consolidated
12 providers to make software and services available to remote sellers; (iii) ensuring that not more
13 than 1 audit shall be performed or required for all state and local taxing jurisdictions within the
14 commonwealth; and (iv) requiring that not more than 1 sales and use tax return per month shall
15 be filed with the department of revenue by a remote seller or a single or consolidated provider on
16 behalf of a remote seller.

17 The commissioner shall establish a uniform certification process in alignment with the
18 process established by the Streamlined Sales and Use Tax Agreement Governing Board for the
19 certification of software providers under this section and approved by the inspector general.

20 SECTION 2. Notwithstanding any general or special law to the contrary, if a federal law
21 is enacted that authorizes states to require remote sellers to collect sales and use taxes, then the
22 commonwealth shall, as permitted by such federal law, require collection of sales and use tax by
23 a remote seller or by a single or consolidated provider acting on behalf of a remote seller. The
24 commissioner of revenue shall establish rules and regulations relating to the assessment,
25 collection and enforcement of such tax.