

SENATE No. 1974

The Commonwealth of Massachusetts

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In the One Hundred and Eighty-Ninth General Court
(2015-2016)
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SENATE, Tuesday, July 21, 2015

The committee on Ways and Means, to whom was referred the Senate Bill to promote sales tax fairness for main street retailers through minimum simplification (Senate, No. 1541),-- reports, recommending that the same ought to pass with an amendment substituting a new draft with the same title (Senate, No. 1974) (Senator Richard J. Ross dissenting).

For the committee,
Karen E. Spilka

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An Act to promote 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 procurement rules in the state procurement regulations under chapter 7 shall not
18 apply to the certification process for software providers.

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