

By Ms. Rogeness of Longmeadow, petition of the Associated Industries of Massachusetts, Mary S. Rogeness, other members of the General Court and another relative to "exempt use" or "resale" certificates under the sales tax law. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and One.

AN ACT RELATIVE TO THE EXEMPT USE OR RESALE CERTIFICATE.

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 1 of chapter 64H of the General Laws, as
2 appearing in the 1998 Official Edition, is hereby amended by
3 inserting before the definition of "use of service" in line 196 the
4 following new definition:—

5 "Use" shall have the same meaning as in section 1 of
6 chapter 64I.

1 SECTION 2. Paragraph (d) of section 8 of said chapter 64H, as
2 so appearing, is hereby amended by striking in line 31 the phrase
3 "retail sale" and replacing it with the following phrase:— Taxable
4 use.

1 SECTION 3. Said paragraph (d) of said section 8 of
2 chapter 64H, as so appearing, is hereby further amended by
3 deleting in line 33 the phrase "receipts from such retail sale". And
4 replacing it with the following:— Purchase from such taxable use.

1 SECTION 4. Paragraph (h) of said section 8 of chapter 64H, as
2 so appearing, is hereby amended by striking in line 67 the phrase
3 "retail sale" and replacing it with the following phrase:— Taxable
4 use.

1 SECTION 5. Said paragraph (h) of section 8 of chapter 64H, as
2 so appearing, is hereby amended by striking in lines 68 and 69 the
3 phrase "receipts from such retail sale." And replacing it with the
4 following phrase:— Purchase from such taxable use.