

The Commonwealth of Massachusetts



EDWARD J. KING
GOVERNOR

EXECUTIVE DEPARTMENT
STATE HOUSE . BOSTON 02133

August 21, 1979

TO THE HONORABLE SENATE AND HOUSE OF REPRESENTATIVES:

In accordance with the provisions of Article LVI of the amendments to the Constitution, I am returning, herewith, House Bill 6238 entitled "AN ACT EXEMPTING THE SALES OF CERTAIN PRINTED MATERIAL FROM THE PROVISIONS OF THE SALES AND USE TAX".

This bill exempting printed material from the provisions of the sales and use tax would apply to the sales of printed materials made as of January 1, 1976.

Section 2 of the Bill would make its provisions retroactive for a period in excess of 3 1/2 years and make the amendment applicable to all sales made on or after January 1, 1976. The retroactive feature of the legislation would reverse audit assessments that have already been made by the Department of Revenue and would necessitate refunds to the extent the amounts have been paid and the time for applying for abatements has not expired. It is estimated that the revenue impact of Section 2 above is a one-time revenue loss of \$9,000,000.

I therefore recommend that House Bill 6238 be amended by striking out in line 2 of section 2 the words seventy-six and inserting in place thereof the words:- seventy-nine.

Respectfully submitted.

Edward J. King
Edward J. King
Governor

