
By Mr. Zarod, a petition (accompanied by bill, Senate, No. 1949) of Stanley J. Zarod for legislation relative to the taxation of the sale of certain items. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT RELATIVE TO THE TAXATION OF THE SALE OF CERTAIN ITEMS.

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 of Chapter 64H of the General Laws, as most re-
2 cently amended, is hereby further amended by striking there-
3 from subparagraph (14) (c) in its entirety, and by substitut-
4 ing therefor the following new subparagraph: —

5 (c) In determining the "sales price" there shall be ex-
6 cluded (i) cash discounts allowed and taken on sales; (ii) the
7 amount charged for property returned by purchasers to ven-
8 dors upon rescission of contracts of sale when the entire
9 amounts charged therefor are refunded either in cash or
10 credit, and when the property is returned within ninety (90)
11 days from the date of sale; (iii) the amount charged for labor
12 or services rendered in installing or applying the property
13 sold; (iv) the amount of reimbursement of tax paid by the
14 purchaser to the vendor under this chapter; (v) transporta-
15 tion charge separately stated, if the transportation occurs
16 after the sale of the property is made; and (vi) the amount
17 of the manufacturers' excise tax levied upon motor vehicles,
18 parts, accessories and related items under section 4061 (a) of
19 the Internal Revenue Code of 1954 of the United States, as
20 amended.

