

[Similar Matter Filed During Past Session —
See Senate No. 1385 of 1979]

SENATE No. 1967

By Mr. Fitzpatrick, a petition (accompanied by bill, Senate, No. 1967) of John H. Fitzpatrick for legislation to exempt the value of services in letter shop operations from the sales tax. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

**AN ACT EXEMPTING THE VALUE OF SERVICES IN LETTER SHOP
OPERATIONS FROM THE SALES TAX.**

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 6 of chapter 64H of the General Laws is hereby
- 2 amended by adding after paragraph (gg), added by chapter
- 3 757 of the acts of 1979, the following paragraph: —,
- 4 (hh) Sales of any printed material in any circumstance
- 5 where the selling price constitutes a charge for labor and
- 6 services and does not include any charge for materials or
- 7 supplies.

STATE OF ...

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The Government of ...

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