

HOUSE No. 263

Accompanying the twenty-ninth recommendation of the Department of Revenue (House, No. 234). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT RELATIVE TO THE SALES TAX ON RETURNED MERCHANDISE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Paragraph 14 of section 1 of chapter 64H of the General Laws, as
2 appearing in section 1 of chapter 757 of the acts of 1967, is hereby
3 amended by striking out in clause (c) the word "(ii) the amount
4 charged for property returned by purchasers to vendors upon
5 rescission of contracts of sale when the entire amounts charged
6 therefor are refunded either in cash or credit, and when the proper-
7 ty is returned within ninety days from th date of sale;" and inserting
8 in place thereof the following:—

9 (ii) the amount charged for property returned by purchasers to
10 vendors upon rescission of contracts of sale when the entire
11 amounts charged therefor, less the vendors' established handling
12 fees for such return of property, are refunded either in cash or
13 credit, and when the property is returned within ninety days from
14 the date of sale, and the entire sales tax paid is returned to the
15 purchaser.

A bill for the purpose of amending the laws relating to the office of the Secretary of the State, and for other purposes.

SECTION 1.
That the office of the Secretary of the State be abolished, and the duties thereof be assigned to the Governor.

And the Governor be authorized to employ such clerks and assistants as may be necessary for the performance of the duties herein assigned to him.

That the Governor be authorized to employ such clerks and assistants as may be necessary for the performance of the duties herein assigned to him, and that the compensation of such clerks and assistants be fixed by the Governor, subject to the approval of the Senate.

That the Governor be authorized to employ such clerks and assistants as may be necessary for the performance of the duties herein assigned to him, and that the compensation of such clerks and assistants be fixed by the Governor, subject to the approval of the Senate.