

HOUSE No. 1398

By Mr. Chmura of Springfield, petition of the National Solid Waste Management Association, Rudy Chmura and another for legislation to exclude refuse bin service charges from the sales tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO EXCLUDE REFUSE BIN SERVICE CHARGES FROM THE STATE 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 amend-
- 2 ed by inserting the following new paragraph after paragraph (hh):
- 3 (ii) Rental receipts or charges in connection with service con-
- 4 tracts by and between waste service firms and customers for the
- 5 use, maintenance and repair of refuse containers or bins placed on
- 6 customers premises by waste service firms.

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