

By Mr. Albano, a petition of Salvatore R. Albano, Bill Owens, Sherwood Guernsey, Byron Rushing, Joseph K. Mackey and Nelson Merced for legislation to extend the sales tax to certain services. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT TO EXTEND THE SALES TAX TO CERTAIN SERVICES.

*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. Sub-section (12) of section one of Chapter 64H  
2 of the General Laws is hereby amended by inserting after  
3 paragraph (e) the following new paragraph: —  
4 (g) the provisions of certain enumerated services.

1 SECTION 2. Sub-section (13) of section one of Chapter 64H  
2 of the General Laws is hereby amended by inserting after the word  
3 "resale" the words: — or certain enumerated services.

1 SECTION 3. Sub-section (13) of section one of Chapter 64H  
2 of the General Laws is hereby further amended by inserting in  
3 paragraph (c) following the words "personal service transactions"  
4 the words: — Except those enumerated in this section.

1 SECTION 4. Sub-section (13) of section one of Chapter 64H  
2 of the General Laws is hereby further amended by adding at the  
3 end: —

4 The term "sale at retail" or "retail sale" shall include the  
5 following service transactions: (a) advertising; (b) architectural;  
6 (c) computer; (d) credit reporting and collection; (e) data  
7 processing; (f) engineering; (g) management and consulting; (h)  
8 public relations; and (i) surveying.

1 SECTION 5. Expenditures of the funds raised through the  
 2 provisions of this act shall be used exclusively for the purposes  
 3 of public education programs; including but not limited to day  
 4 care administered through the Department of Education, early  
 5 childhood development, kindergarten through twelfth grade, and  
 6 higher education programs.