

Accompanying the sixth recommendation of the Department of Revenue (House, No. 228). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT STRENGTHENING THE ENFORCEMENT OF CERTAIN PROVISIONS UNDER THE SALES AND USE TAX LAW.

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. Section 1 of chapter 62C of the General Laws,
2 as appearing in the 1988 Official Edition, is hereby amended by
3 striking out the definition of "Promoter" and inserting in place
4 thereof the following definition: —

5 "Promoter", a person who, either directly or indirectly, rents,
6 leases or grants a license to use space to any person for the display
7 for sale or for the sale of tangible personal property subject to
8 tax under chapter sixty-four H, at one or more shows during the
9 calendar year, or who operates one or more shows during the
10 calendar year.

1 SECTION 2. Section 8A of said chapter 62C, as so appearing,
2 is hereby amended by striking out the first two sentences and
3 inserting in place thereof the following sentences: — Every
4 promoter shall file with the commissioner a report for each show
5 held within the commonwealth with respect to which he was a
6 promoter, listing the date and place of the show and the name,
7 address and vendor registration number of every person whom
8 he permitted to display for sale or to sell tangible personal
9 property subject to tax under chapter sixty-four H at such show.
10 Such report shall be filed within twenty days after the date of such
11 show.

1 SECTION 3. Subsection (d) of section 26 of said chapter
2 62C, as so appearing, is hereby amended by adding at the end
3 thereof the following sentence: — In the event that any person
4 gives to another a false or fraudulent certificate under the provi-
5 sions of chapter sixty-four H or sixty-four I known by such person
6 to be false or fraudulent as to any material matter, the commis-
7 sioner may assess any sales or use tax resulting therefrom at any
8 time.

1 SECTION 4. Subsection (a) of section 67A of said chapter
2 62C, as so appearing, is hereby amended by striking out, in line 2,
3 the word “ten” and inserting in place thereof the following
4 word: — twenty.

1 SECTION 5. Section 67A of said chapter 62C, as so appearing,
2 is hereby amended by adding the following subsection: —

3 (f) Any promoter who fails to file a notice of a show, operates
4 a show without a registration certificate, fails to file a report of
5 show, or files late, files a report which is false or fails to comply
6 with any provision of this chapter or any regulation promulgated
7 by the commissioner pertaining to shows, shall be liable to a
8 penalty of up to one thousand dollars. Such penalty shall be paid
9 upon notice by the commissioner and shall be assessed and
10 collected in the same manner as a tax. For good and sufficient
11 cause, such penalty may be waived or abated by the commissioner
12 in whole or in part.

1 SECTION 6. Subsection (e) of section 6 of chapter 64H of the
2 General Laws, as appearing in the 1988 Official Edition, is hereby
3 amended by adding at the end thereof the following para-
4 graphs: —

5 If such corporation, foundation, organization or institution has
6 applied for a federal determination that it is exempt from federal
7 taxation as heretofore provided and such application is pending,
8 it may apply to the commissioner for certification that it is entitled
9 to exemption under this subsection. The commissioner shall issue
10 such certificate only after receiving a copy of the federal deter-
11 mination that such corporation, foundation, organization or insti-

12 tution is exempt from federal taxation under section five hundred
13 and one (c)(3) of such Code.

14 If such corporation, foundation, organization, or institution
15 has not obtained such certification from the commissioner, it must
16 pay sales or use tax upon all purchases of tangible personal
17 property and shall not be entitled to exemption under this
18 subsection. Upon obtaining such certification from the commis-
19 sioner, such corporation, foundation, organization, or institution
20 may, notwithstanding the provisions of sections thirty-seven and
21 thirty-eight of chapter sixty-two C, apply for a refund, without
22 interest, of sales and use taxes paid during the period that it first
23 applied for certification from the commissioner until the date that
24 such certification was issued, provided that such entity was also
25 determined to be exempt from federal taxation under said
26 section five hundred and one (c) during that period. Such appli-
27 cation for refund shall be filed within one year of the date that
28 the commissioner's certificate of exemption is issued.

1 SECTION 7. Paragraph (a) of section 8 of said chapter 64H,
2 as so appearing, is hereby amended by striking out the last
3 sentence and inserting in place thereof the following two
4 sentences: — The burden of proving that a sale of tangible
5 personal property by any vendor is not a sale at retail shall be
6 upon such vendor unless he takes from the purchaser a certifi-
7 cate to the effect that the property is purchased for resale and such
8 certificate is received and made available to the commissioner not
9 later than sixty days from the date of notice from the commis-
10 sioner to produce such time limit, but is deficient in some material
11 manner and where such deficiency is thereafter removed, the
12 receipt of such certificate shall be deemed to have satisfied the
13 foregoing time requirement.

1 SECTION 8. Paragraph (f) of section 8 of said chapter 64H,
2 as so appearing, is hereby amended by striking out the last
3 sentence and inserting in place thereof the following two
4 sentences: — The certificate shall relieve such vendor from
5 further liability for the tax, provided that such vendor has taken
6 the certificate in good faith from a purchaser who will use such

7 property in a manner which exempts it from the tax imposed by
8 this chapter and such certificate is received and made available
9 to the commissioner not later than sixty days from the date of
10 notice from the commissioner to produce such certificate. Where
11 a certificate is received within the foregoing time limit, but is
12 deficient in some material manner and where such deficiency is
13 thereafter removed, the receipt of such certificate shall be deemed
14 to have satisfied the foregoing time requirement.

1 SECTION 9. The second paragraph of section 27 of said
2 chapter 64H, as so appearing, is hereby amended by striking out
3 the first sentence and inserting in place thereof the following
4 sentence: — Where a trade-in of an airplane is received by a
5 dealer in airplanes holding a valid vendor's registration, upon the
6 sale of another airplane to a consumer or user, the tax shall be
7 imposed only on the difference between the sales price of the
8 airplane purchased and the amount allowed on the airplane traded
9 in on such purchase.

1 SECTION 10. Section 30A of said chapter 64H, as so
2 appearing, is hereby amended by adding the following para-
3 graph: —

4 This section shall not apply to a nonresident contractor who
5 holds a valid vendor's registration.

1 SECTION 11. Paragraph (a) of section 8 of chapter 64I of the
2 General Laws, as appearing in the 1988 Official Edition, is hereby
3 amended by striking out the last sentence and inserting in place
4 thereof the following two sentences: — The burden of proving
5 the contrary is upon the person who makes the sale unless he takes
6 from the purchaser a certificate to the effect that the property is
7 purchased for resale and such certificate is received and made
8 available to the commissioner not later than sixty days from the
9 date of notice from the commissioner to produce such certificate.
10 Where a certificate is received within the foregoing time limit, but
11 is deficient in some material manner and where such deficiency
12 is thereafter removed, the receipt of such certificate shall be
13 deemed to have satisfied the foregoing time limit.

1 SECTION 12. Paragraph (f) of section 8 of said chapter 64I,
2 as so appearing, is hereby amended by striking out the last
3 sentence and inserting in place thereof the following two
4 sentences: — The certificate shall relieve such vendor from
5 further liability for the tax, provided that such vendor has taken
6 the certificate in good faith from a purchaser who will use such
7 property in a manner which exempts it from the tax imposed by
8 this chapter and such certificate is received and made available
9 to the commissioner not later than sixty days from the date of
10 notice from the commissioner to produce such certificate. Where
11 a certificate is received within the foregoing time limit, but is
12 deficient in some material manner and where such deficiency is
13 thereafter removed, the receipt of such certificate shall be deemed
14 to have satisfied the foregoing time limit.

1 SECTION 13. The second paragraph of section 28 of said
2 chapter 64I, as so appearing, is hereby amended by striking out
3 the first sentence and inserting in place thereof the following
4 sentence: — Where a trade-in of an airplane is received by a
5 dealer in airplanes holding a valid vendor's registration, upon the
6 sale of another airplane to a consumer or user, the tax shall be
7 imposed only on the difference between the sales price of the
8 airplane purchased and the amount allowed on the airplane traded
9 in on such purchase.

1 SECTION 14. Section 31A of said chapter 64I, as so
2 appearing, is hereby amended by adding the following para-
3 graph: —
4 This section shall not apply to a nonresident contractor who
5 holds a valid vendor's registration.

1 SECTION 15. This act shall apply to any sale of tangible
2 personal property or to any use, storage or other consumption
3 of tangible personal property occurring pursuant to any such sale
4 made on or after its effective date.

The first part of the history of the
 country is divided into three
 periods. The first period is
 the period of the
 discovery of the
 country by the
 first European
 discoverer. The second
 period is the period
 of the settlement
 of the country by
 the first European
 settlers. The third
 period is the period
 of the development
 of the country by
 the first European
 settlers.

The second part of the history of the
 country is divided into three
 periods. The first period is
 the period of the
 discovery of the
 country by the
 first European
 discoverer. The second
 period is the period
 of the settlement
 of the country by
 the first European
 settlers. The third
 period is the period
 of the development
 of the country by
 the first European
 settlers.

The third part of the history of the
 country is divided into three
 periods. The first period is
 the period of the
 discovery of the
 country by the
 first European
 discoverer. The second
 period is the period
 of the settlement
 of the country by
 the first European
 settlers. The third
 period is the period
 of the development
 of the country by
 the first European
 settlers.

Approved by the House of Representatives on July 1, 1908

The Government of the District of Columbia

Report of the Board of Commissioners

For the year ending June 30, 1908

Printed and bound by the Government Printing Office

At WASHINGTON: Government Printing Office, 1908

Section 1. Chapter 111 of the District Code, which provides for the... the following manner: -

Section 2. Chapter 112 of the District Code, which provides for the...

Section 3. Chapter 113 of the District Code, which provides for the...

