

SENATE No. 1146

By Mr. McCarthy, a petition (accompanied by bill, Senate, No. 1146) of Robert E. McCarthy for legislation to clarify the treatment of export sales as deemed taxable in the country of the purchaser. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-eight.

AN ACT CLARIFYING THE TREATMENT OF EXPORT SALES AS DEEMED TAXABLE IN THE COUNTRY OF THE PURCHASER.

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

1 Subsection (f) of section thirty-eight of chapter sixty-three
2 of the general laws, as most recently amended by chapter seven
3 hundred and fifty-two of the acts of nineteen hundred and sev-
4 enty-three, is hereby further amended by adding at the end
5 thereof the following new paragraph:

6 For the purposes of this subsection the corporation will be
7 deemed to be taxable in the country of a purchaser if the
8 tangible personal property is delivered or shipped to the pur-
9 chaser outside the United States.

