

HOUSE No. 1025

By Mr. Brett of Boston, petition of James T. Brett that provision be made for a two per cent discount to vendors for the early payment of the sales tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE FOR A DISCOUNT FOR EARLY PAYMENT OF 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 Subsection (h) of Section 16 of Ch. 62C of the General Laws is
2 amended by adding the following paragraph: The vendor may
3 retain two percent (2%) of the tax due as shown on its return of its
4 return and payment are filed at least ten (10) days prior to the date
5 due.

