

The Commonwealth of Massachusetts

Department of Revenue

Lowell Saltonstall Building,

100 Cambridge Street, Boston 02204

May 5, 1983



IRA A. JACKSON
COMMISSIONER

You inquire who is responsible for the sales tax in the following situation. Your client, a factory owner, permits one of his employees to sell sandwiches, beverages and other snacks in the factory to other employees. The employer does not provide the food or receive any proceeds from these sales.

The sales tax imposed upon sales at retail of tangible personal property must be paid by the vendor to the Commissioner of Revenue. (G.L. c. 64H, s. 2). A "vendor" is a retailer or other person selling tangible personal property. (G.L. c. 64H, s. 1(18)). No person may do business in Massachusetts as a vendor unless a certificate of registration has been issued to him by the Commissioner for each place of business. (G.L. c. 64H, s. 7).

Based upon the foregoing it is ruled that the employee selling sandwiches, beverages, and other snacks is the vendor responsible for filing returns and paying the sales tax to the Commissioner. The employee must register as a sales tax vendor in order to conduct this business.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Ira A. Jackson".

Commissioner of Revenue

IAJ:VGS:mf

LR 83-43