

# HOUSE . . . . . No. 2246

By Mr. Silvia of Fall River, petition of Charles E. Silvia relative to the refund of the sales tax on returned merchandise. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE REFUND OF SALES TAX ON RETURNED MERCHANDISE.

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

1 Paragraph 14 of section 1 of chapter 64H of the General Laws, as  
2 appearing in section 1 of chapter 757 of the acts of 1967, is hereby  
3 amended by striking out in clause (c) the words "(ii) the amount  
4 charged for property returned by purchasers to vendors upon rescis-  
5 sion of contracts of sale when the entire amounts charged therefor  
6 are refunded either in cash, or credit, and when the property is  
7 returned within ninety days from the date of sale", and inserting in  
8 place thereof the following: —

9 (ii) the amount charged for property returned by purchasers to  
10 vendors upon rescission of contracts of sale when the entire  
11 amounts charged therefor, less the vendors' established handling  
12 fees for such return of property, are refunded either in cash or  
13 credit, and when the property is returned within ninety days from  
14 the date of sale, and the entire sales tax paid is returned to the  
15 purchaser.

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