

# HOUSE . . . . . No. 2446

By Mr. Alexander of Marblehead, petition of Rose Ann McCarthy and Lawrence R. Alexander for legislation to exempt retail sales of second-hand merchandise from the sales tax. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT EXEMPTING RETAIL SALES OF SECOND-HAND MERCHANDISE FROM THE STATE 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 Section 6 of chapter 64H of the General Laws, as most recently
- 2 amended by chapter 989 of the acts of 1977, is hereby further
- 3 amended by adding the following paragraph: —
- 4 (ee). Sales of second-hand merchandise and articles by a retail
- 5 store owned and operated by a charitable organization.

