

By Mr. Palumbo of Newbury, petition of Thomas G. Palumbo for legislation to reduce the sales tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT REDUCING THE 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 1. Chapter 64H of the General Laws is hereby
2 amended by striking out section 4, as appearing in the 1984 Official
3 Edition, and inserting in place thereof the following section:

4 For the purpose of adding and collecting the tax imposed by
5 this chapter, or an amount equal as nearly as possible or
6 practicable to the average equivalent thereof, to be reimbursed
7 to the vendor by the purchaser, the following formula shall be
8 in force and effect as follows:

9 Amount of Sales Tax	Amount of Tax
10 \$0.01 to \$0.09 inclusive	No Tax
11 \$0.10 to \$0.29 inclusive	1 cent
12 \$0.30 to \$0.49 inclusive	2 cents
13 \$0.50 to \$0.69 inclusive	3 cents
14 \$0.70 to \$1.09 inclusive	4 cents

1 SECTION 2. Said chapter 64H is hereby further amended by
2 striking out section 4, as so appearing, and inserting in place
3 thereof the following section:

4 For the purpose of adding and collecting the tax imposed by
5 this chapter, or an amount equal as nearly as possible or
6 practicable to the average equivalent thereof, to be reimbursed
7 to the vendor by the purchaser, the following formula shall be
8 in force and effect as follows:

9	Amount of Sales Tax	Amount of Tax
10	\$0.01 to \$0.09 inclusive	No Tax
11	\$0.10 to \$0.49 inclusive	1 cent
12	\$0.50 to \$0.69 inclusive	2 cents
13	\$0.70 to \$1.09 inclusive	3 cents
14	\$0.70 to \$1.09 inclusive	4 cents
15	In addition to a tax of three cents on each full dollar, a tax	
16	shall be collected on each part of a dollar in excess of a full dollar	
17	in accordance with the above formula.	

1 SECTION 3. The provisions of section one of this act shall
2 take effect on July one, nineteen hundred and eighty-six, and the
3 provisions of section two of this chapter shall take effect on July
4 one, nineteen hundred and eighty-seven and thereafter.

5 In addition to a tax of four cents on each full dollar, a tax shall
6 be collected on each part of a dollar in excess of a full dollar in
7 accordance with the above formula.