

HOUSE No. 4010

By Mr. DiMasi of Boston, petition of Salvatore F. DiMasi that taxpayers be entitled to certain deductions under the sales tax law. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Two.

AN ACT RELATIVE TO RETAIL 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 Chapter 64H of the General Laws, as most recently amended
2 by chapter 121 of the Acts of 1990, is hereby further amended
3 by inserting the following new section 11: —

4 For the purpose of defraying, in whole or in part, his expenses
5 in keeping the records prescribed and collecting and remitting the
6 tax imposed by this chapter, the taxpayer shall be entitled to
7 deduct and withhold from the taxes otherwise due from his two
8 percent thereof, provided he has complied with all of the
9 requirements of this chapter and all pertinent rules and regulations
10 of the commission promulgated hereunder.

