

# HOUSE . . . . . No. 1503

By Mr. Mullins of Ludlow, petition of William D. Mullins relative to the sales tax on returned merchandise. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE 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 575 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  
5 rescission of contracts of sale when the entire amounts charged  
6 therefor are refunded either in cash or credit, and when the prop-  
7 erty is returned within ninety days form the date of sale," and  
8 inserting in place thereof the following: — (ii) the amount charged  
9 for property returned by purchasers to vendors upon rescission of  
10 contracts of sale when the entire amounts charged therefor, less the  
11 vendors' established handling fees for such return of property, less  
12 the vendors' established handling fees for such return of property,  
13 are refunded either in cash or credit, and when the property is  
14 returned within ninety days from the date of sale, and the entire  
15 sales tax paid is returned to the purchaser.

of the State of New York, in and to which certain

THE COMPANIES OF

IN THE CITY OF NEW YORK

AND

AND

The report is made in accordance with the provisions of the act in that behalf passed by the Senate and Assembly of the State of New York, in and to which certain