

By Mr. Nagle of Northampton, petition of William P. Nagle, Jr., for legislation to establish the fund for educational excellence and increasing the sales tax in order to provide monies for said fund. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT ESTABLISHING THE FUND FOR EDUCATIONAL EXCELLENCE.

*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 twenty-nine of the General Laws is  
2 hereby amended by inserting after section 2O, inserted by section  
3 16 of chapter 121 of the Acts of 1990, the following new section:  
4 Section 2P. There shall be established and set up on the books  
5 of the commonwealth a separate fund, to be known as the Fund  
6 for Educational Excellence, consisting of amount credited to the  
7 fund in accordance with section 2B of chapter sixty-four, and any  
8 appropriation, grant, gift, or other contribution explicitly made to  
9 the fund, and any interest earned on monies within the fund.  
10 Revenues credited to the Fund for Education Excellence shall be  
11 used solely for payment directly to local or regional school com-  
12 mittees, the higher education coordinating council or the  
13 University of Massachusetts Board of Trustees and appropriated  
14 for direct services to students; provided, that no appropriation for  
15 the public schools shall be made from the Fund unless the annual  
16 state appropriation for the purpose of maintaining and operating  
17 the public schools, including regional schools and independent  
18 vocational school districts, is equal to or greater than the appropri-  
19 ation for the fiscal year ending June thirtieth, nineteen hundred  
20 and eighty-nine, as determined by the commissioner of education;

21 provided further, that no appropriation for the public colleges and  
22 universities shall be made from the Fund unless the annual state  
23 appropriation for the purpose of maintaining and operating the  
24 public colleges and universities is equal to or greater than the  
25 appropriation for such purpose in the fiscal year ending June thir-  
26 tieth, nineteen hundred and eighty-nine, as determined by the  
27 chancellor of the higher education coordinating council.

1 SECTION 2. Chapter 64H of the General Laws is hereby  
2 amended by inserting the following section 2B.

3 Section 2B. In addition to the excise imposed upon sales at  
4 retail in the commonwealth by any vendor, of tangible personal  
5 property or of services performed in the commonwealth pursuant  
6 to section two, an excise is hereby imposed upon sales at retail in  
7 the commonwealth of tangible property or of services performed  
8 in the commonwealth at the rate of one percent of the gross  
9 receipts of the vendor from all such sales of such property or serv-  
10 ices, except as otherwise provided by this chapter. The excise  
11 shall be paid by the vendor to the commissioner at the time pro-  
12 vided for filing the return required by section sixteen of chapter  
13 sixty-two C. All revenues collected pursuant to this section shall  
14 be deposited in the Fund for Educational Excellence established  
15 pursuant to the provisions of section 2P of chapter twenty-nine.