

By Ms. St. Fleur of Boston, petition of Thomas M. Menino, Marie P. St. Fleur, and other members of the General Court for legislation to impose a tax on the sale of paint intended for use in homes or other structures. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and Three.

AN ACT IMPOSING A TAX ON THE SALE OF PAINT.

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 inserting after section 33, the following section:

3 Section 34. In addition to the excise imposed by section 2 of
4 this chapter, an excise is hereby imposed upon the retail sale of
5 paint, glaze, or other surface coating, in the commonwealth,
6 intended for use in homes or other structures, by any vendor of
7 tangible personal property or of services performed in the com-
8 monwealth, at the rate of five percent. The vendor shall at the
9 time of making the sales, collect the tax from the purchaser and
10 give the purchaser a receipt therefor in the manner and form pre-
11 scribed by the commissioner. The excise shall be paid by the
12 vendor to the commissioner at the time provided for filing the
13 return required by section sixteen of chapter sixty-two C. All rev-
14 enues received pursuant to this section, together with any penal-
15 ties, forfeitures, interest, costs of suits and fines collected in
16 connection therewith, less all amounts refunded or abated in con-
17 nection therewith, as determined by the commissioner of revenue
18 according to his best information and belief, shall be credited to
19 the Lead Paint Abatement Assistance Fund, established pursuant
20 to section 2DDD of chapter 29 of the General Laws.

1 SECTION 2. Chapter 29 of the General Laws is hereby
2 amended by inserting after section 2CCC, the following section:

3 Section 2DDD. (a) There is hereby established and set up on
4 the books of the commonwealth a separate fund to be known as
5 the Lead Paint Abatement Assistance Fund which shall be
6 expended subject to appropriation and which shall consist of rev-
7 enues received from the excise imposed on the sale of paint pur-
8 suant to section 34 of chapter 64H of the General Laws. The
9 monies deposited annually in the fund shall be allocated to and
10 administered by the following cities and towns: seventy percent to
11 the local boards of health for the cities and towns of Boston,
12 Worcester, Springfield, Holyoke, Chelsea, Lowell, Lawrence, and
13 New Bedford, based upon the total number of cases of lead poi-
14 soning and elevated lead levels reported to the Department of
15 Public Health of the commonwealth during the preceding year.
16 Thirty percent of the monies shall be allocated to and adminis-
17 tered by the Childhood Lead Poisoning Prevention Program of the
18 Department of Public Health of the commonwealth. All monies
19 shall only be used for funding the abatement of lead paint in
20 homes where at least one child under the age of six resides or
21 spends a significant amount of time and for no other purpose.