

By Mr. Cohen of Newton, petition of David B. Cohen relative to small business sales tax exemptions. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO SMALL BUSINESS SALES TAX EXEMPTIONS.

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 (qq) of section 6 of chapter 64H of the General
2 Laws, as appearing in the 1992 Official Edition, is hereby
3 amended by inserting after the word "certificate", in line 472, the
4 words:— ; and provided further that any such business that does
5 not give the vendor a required certificate at the time of purchase
6 may, upon receiving such certificate, apply to the vendor for a
7 refund of taxes paid during the current calendar year for which it
8 is eligible or to the department, under a power of attorney as
9 provided by regulation promulgated by the commissioner, for an
10 abatement of such taxes for which it is so eligible.

