

By Mr. Rosenberg of Amherst, petition of Stanley C. Rosenberg and J. James Marzilli, Jr., relative to the sales tax on certain services. Taxation.

The Commonwealth of Massachusetts

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

AN ACT AMENDING THE 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 SECTION 1. Chapter 9 of the General Laws, as appearing in
2 the 1988 Official Edition, is hereby amended by inserting after
3 section 29 therein the following section: —

4 Section 30. All revenues from the taxation of interior design
5 services pursuant to chapter sixty-four H shall be appropriated
6 to the Massachusetts historical commission for the sole purpose
7 of providing grants to cities and towns for the improvement,
8 rehabilitation, and reconstruction of historical and archeological
9 assets.

1 SECTION 2. Chapter 64H of the General Laws, as so
2 appearing, is hereby amended in section 6 by striking in paragraph
3 (p), in line 186, the words “or for fur-bearing animals, the pelts
4 of which are sold in the regular course of business”.

1 SECTION 3. Chapter 121 of the acts of 1990 is hereby
2 amended in section 42, in the definition of “Services”, by striking
3 the words “landscaping services (SIC 078), excluding those
4 services with a sales price of one hundred dollars or less” and
5 inserting in place thereof the words “landscaping services
6 (SIC 078), excluding those services with a sales price of one
7 hundred dollars or less per month”.

8 Said section 42 is further amended, in the definition of
9 “Services”, by striking the words “miscellaneous amusement and

10 recreation services, excluding those amusements and recreation
11 services with a single event sales price of thirty dollars or less
12 (SIC 799)”; and inserting in place thereof the words “miscellane-
13 ous amusement and recreation services, excluding those
14 amusements and recreation services with a single event sales price
15 of thirty dollars or less (SIC 799) and excluding those sports and
16 recreation clubs (SIC 7997) and physical fitness centers (SIC 7991)
17 with membership fees of thirty dollars or less per month”.

1 SECTION 4. Said chapter 121 of the acts of 1990 is hereby
2 amended in section 42, in the definition of “Services”, by inserting
3 after the words “telecommunications services;” the words
4 “limousine services (4119); interior design services (7389);”.