

By Mr. Wetmore, a petition (accompanied by bill, Senate, No. 1341) of Robert D. Wetmore and Ronald Levesque for legislation relative to registration of vendors. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO REGISTRATION OF VENDORS.

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. Section 8A of chapter 62C of the General Laws,
2 as inserted by chapter 395 of the acts of 1980, is hereby
3 amended by striking out the first paragraph and inserting in
4 place thereof the following paragraph: —

5 Every promoter shall file with the commissioner a report
6 for each calendar month for all shows held within the com-
7 monwealth with respect to which he was a promoter, listing
8 the date and place of each show and the name, address, and
9 vendor registration number, if any, by show, of every person
10 whom he permitted to display for sale or to sell tangible per-
11 sonal property subject to tax under chapter sixty-four H at
12 such show. Such report shall be filed within twenty days after
13 the end of each calendar month. Every person registered as a
14 vendor under the provisions of section seven of said chapter
15 sixty-four H shall furnish the promoter of any show at which
16 such person displays for sale or sells tangible personal prop-
17 erty subject to tax under said chapter sixty-four with a state-
18 ment of his name, address, and vendor registration number
19 for the promoter's use in filing the report required herein.

1 SECTION 2. Section 67A of said chapter 62C, as so inserted,
2 is hereby amended by striking out subsection (d) and insert-
3 ing in place thereof the following subsection: —

4 (d) A promoter shall not permit any person to display for
5 sale or to sell tangible personal property subject to tax under
6 the provisions of chapter sixty-four H at a show unless such

7 person is registered under section sixty-seven as a vendor and
8 displays his certificate of registration in accordance with the
9 provisions of said section, or is exempt from registration
10 under the provisions of said chapter sixty-four H.

1 SECTION 3. Chapter 64H of the General Laws is hereby
2 amended by striking out section 7 and inserting in place there-
3 of the following section: —

4 *Section 7.* No person shall do business in this commonwealth
5 as a vendor for more than an aggregate of three days during
6 one calendar year unless a registration shall have been issued
7 to him for each place of business in accordance with section
8 sixty-seven of chapter sixty-two C.