

HOUSE No. 5954

By Mr. Bassett of Lynn, petition of Timothy A. Bassett and another or legislation to provide that the amount of money charged for separately stated extended warranties shall not be subject to the excise imposed upon retail sales. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Eight.

AN ACT PROVIDING THAT THE AMOUNT CHARGED FOR AN EXTENDED WARRANTY SEPARATELY STATED SHALL NOT BE SUBJECT TO THE EXCISE IMPOSED UPON RETAIL SALES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Clause (c) of paragraph 14 of chapter 64H of the General Laws,
2 as appearing in section 1 of chapter 757 of the acts of 1967, is
3 hereby amended by striking out, in line 10, the word "and"; — and
4 by inserting after the word "amended", in line 13, the following
5 words: — and (vii) the amount charged for an extended warranty
6 separately stated.

