



The Commonwealth of Massachusetts

Department of Revenue

Rulings and Regulations Bureau

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CHRISTOPHER C. HARDING
COMMISSIONER
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CHIEF

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC HEARING

Pursuant to the provisions of General Laws Chapter 14, Section 6(1), Chapter 30A, Section 2, and Chapter 62C, Section 3, the Commissioner will hold a public hearing on the following proposed regulation:

830 CMR 64H.1.8: Sales Tax Holiday

Scheduled Hearing Date:

Tuesday, August 27, 2019 at 10 a.m.
100 Cambridge Street, 2nd Floor, Room A
Boston, Massachusetts 02114

Subject Matter:

830 CMR 64H.1.8 explains the rules for the exemption from the sales and use tax on retail sales of certain tangible personal property for the annual sales tax holiday. During the sales tax holiday, most purchases by individuals of single items of tangible personal property costing \$2,500 or less, including meals, are exempt from sales and use taxes, subject to certain exclusions as explained in 830 CMR 64H.1.8. For the purposes of the annual sales tax holiday, tangible personal property shall not include telecommunications services, tobacco products subject to the excise imposed by M.G.L. c. 64C, marijuana or marijuana products, as defined in M.G.L. c. 94G, § 1, alcoholic beverages, as defined in section 1 of chapter 138, gas, steam, electricity, motor vehicles, motorboats or a single item the price of which is in excess of \$2,500.

Information:

Copies of the proposed regulations will be sent electronically via e-mail to practitioners who are on the Rulings and Regulations Bureau's e-mail list. In addition the proposed regulations are posted on the Department of Revenue's Web site at: <http://www.mass.gov/dor/businesses/help-and-resources/legal-library/regulations/proposedregulations.html>. Hard copies of the proposed regulations may be obtained from the Rulings and Regulations Bureau, Post Office Box 9566, Boston, Massachusetts 02114-9566.

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Written comments in advance of the hearing are encouraged and should be sent to the Rulings and Regulations Bureau. Alternatively, comments may be emailed to RulesandRegs@dor.state.ma.us or faxed to 617-626-3290. All persons desiring to be heard on this matter should appear at the designated time and place.



Christopher C. Harding
Commissioner of Revenue

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Small Business Impact Statement pursuant to G.L. c. 30A, §§ 2 and 3

830 CMR 64H.1.8 explains the rules for the exemption from the sales and use tax on retail sales of certain tangible personal property for the annual sales tax holiday. 830 CMR 64H.1.8 applies to all Massachusetts businesses normally making taxable sales of tangible personal property that are eligible for the sales tax holiday exemption. The Department estimates that about 130,000 – 135,000 of these businesses are small businesses that may be impacted by this proposed regulation. No projected reporting, record keeping, or other administrative costs directed at small businesses have been identified as required for compliance with the proposed regulation. Additionally, the proposed regulation does not contain design or performance standards directed at small businesses and does not duplicate or conflict with other regulations of the Department of Revenue ("Department"). The Department has not identified any regulations of other agencies that conflict with this proposed regulation. And finally, the proposed regulation is likely to neither deter nor encourage the formation of new businesses, small or otherwise, in the Commonwealth.