

Sales/Use/Indirect:

Massachusetts Department of Revenue Adopts Rule on Accelerated Sales Tax Remittance

830 CMR 62C.16B.1: Advance Payments of Sales and Use Tax and Room Occupancy Excise, Mass. Dept. of Rev. (4/12/24). The Massachusetts Department of Revenue adopted a regulation explaining the procedures for the advance payment of certain Massachusetts sales and use tax liabilities pursuant to legislation enacted in 2020 [see H.5164 (2020) for more details on this legislation] and 2021 [see H.4269 (2021) for more details on this legislation], which sought to “modernize” the timeline for sales tax remittance and collection in Massachusetts and provide some “safe harbors” from these accelerated sales tax remittance requirements. The newly adopted rule is effective for taxable periods ending after April 1, 2021. Please contact us with any questions.

URL: <https://www.mass.gov/regulations/830-CMR-62c16b1-advance-payments-of-sales-and-use-tax-and-room-occupancy-excise-working-draft>

URL: <https://malegislature.gov/Bills/191/H5164>

URL: <https://malegislature.gov/Bills/192/H4269>

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