

Massachusetts "Tech Tax" Payment and Reporting Due Dates Deferred

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In light of last week's news that Massachusetts lawmakers intend to retroactively repeal the controversial "tech tax" ([click here](#)), the Massachusetts Department of Revenue ("MDOR") yesterday announced that it is deferring the September 20 due date with respect to the initial payment and reporting of taxes under this new law.

The "tech tax," an extension of the 6.25 percent Massachusetts sales and use tax to certain types of previously untaxed computer and software services, became effective on July 31, 2013 ([click here](#)). The original and new due dates for the payment and reporting to the MDOR of "tech tax" amounts attributable to taxable transactions occurring between July 31 and September 30, 2013 are as follows:

Taxable Transaction Dates	Old Due Date	New Due Date
July 31, 2013	September 20, 2013	October 20, 2013
August 2013	September 20, 2013	October 20, 2013
September 2013	October 20, 2013	October 20, 2013

If the "tech tax" is retroactively repealed, the MDOR will issue further guidance regarding procedures for vendors to (A) issue refunds to customers of already collected "tech taxes" and (B) apply for abatements of "tech taxes" previously remitted to the MDOR.

Affected vendors should note that the due date deferral is limited to the "tech tax." Accordingly, Massachusetts sales and use tax returns and payments relating to any other taxable transactions occurring in August 2013 are still due on September 20, 2013.

We plan to issue additional updates to inform you of any further significant developments relating to the "tech tax."

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