

YOUR GOVERNMENT	
Education	
Construction & Independent	
Legislation	
Justice	
State Officers & Court A-Z	LISTING
Your Government	ADDRESS
Professional Training & Career Development	CALENDAR
Learning	VISITOR & EMPLOYEE
Open Meetings	YOUR GOVERNMENT
Helping	
Using	
Living	

Sales and Use Tax

This guide has general information about Massachusetts sales and use tax. It describes the tax, what types of transactions are taxable, and what both buyers and sellers must do to comply with the law. This also includes a general listing of items that are exempt from the Massachusetts sales and use tax.

This guide is not designed to address all questions which may arise nor to address complex issues in detail. Nothing contained herein represents, when or otherwise changes any provision of the Massachusetts General Laws, Massachusetts Department of Revenue Regulations, Department orders or any other source of the law.



Table of Contents
Introduction
Sales/Use Tax Vendors
File and Paying Electronic Tax
Tax Exemption Items & Sales
Appeals & Public Goods
Food & Wine
Health & Healthcare Services
Residential Services
Reselling Merchandise & Stationery
Motor Vehicles and Trailers
Boats, Recreational Off-Highway Vehicles, and Snowmobiles
Telecommunications
Show More

Introduction

2.5%

of the sales price or rental charge

Sales Tax

The Massachusetts sales tax is 2.5% of the sales price or rental charge of tangible personal property (including gas, electricity, and sewer) or certain telecommunications services sold or rented in Massachusetts. The buyer pays the sales tax, in addition to the purchase price, to the vendor at the time of purchase. The vendor then sends the tax to Massachusetts.

For most vehicles and trailer sales, however, the buyer pays the sales tax directly to Massachusetts. Visit [Sales and Use Tax on Motor Vehicles](#) for more detailed information.

Telecommunications services include telephone and other transmissions of information (such as pager services, cellular telephone services, and internet services). Cable television and internet access are exempt from the sales tax. Generally, the tax on the sale or use of telecommunications services is a tax on transmitting messages or information by various electronic means, but not on the sale or use of information itself.

Use Tax

The Massachusetts use tax is 2.5% of the sales price or rental charge on tangible personal property (including phone and mail order items or items purchased over the internet, and electronically transferred software) or certain telecommunications services.

- On which the sales tax for a sales tax rate less than the 2.5% Massachusetts rate was paid; and
- Which is in the state, used, stored, or consumed in Massachusetts.

For example, if you buy furniture for your Massachusetts business or home from an out-of-state firm, you don't pay sales tax, but you will have to pay the use tax. This use tax applies because the furniture wasn't subject to sales tax in the other state and because it's for use in Massachusetts. Unlike for the sales tax, the buyer generally pays the use tax directly to Massachusetts.

KEY ORGANIZATIONS

DOR Contact

Phone
Tax Department (617) 847-6347
Toll-free in Massachusetts (800) 302-4088
E-mail: info@dmr.mass.gov

Online

Contact us
Your one-stop connection to DOR.
Email: info@dmr.mass.gov
Log in to file and pay taxes.
Receive email updates.
Subscribe to receive updates from DOR.

Sales/Use Tax Vendors

A vendor is anyone who:

- Sells, rents or leases in Massachusetts generally;
- Rents tangible personal property or telecommunications services for resale in Massachusetts;
- Gives gifts to manufacture goods for sale or resale in Massachusetts;
- Has a business location in Massachusetts;
- Has representatives soliciting orders for tangible personal property or telecommunications services within Massachusetts; or
- Sells to Massachusetts residents or businesses and delivers, repairs or installs goods or telecommunications services within Massachusetts.

This exempt organizations that sell tangible personal property or telecommunications services in the regular course of business are also considered vendors and required to collect sales tax.

Vendor responsibilities

Vendors are responsible for:

- Registering with the Department of Revenue (DOR) to collect sales/use tax;
- Collecting the sales/use tax on taxable sales or rentals of tangible personal property or telecommunications services (the tax that the buyer pays and is ultimately charged on all invoices, bills, stubs or contracts); and
- Forwarding all sales/use tax to DOR with the appropriate Massachusetts sales/use tax return on time.

Out-of-state vendors who meet any of the vendor conditions listed above generally have the same responsibilities as Massachusetts vendors.

Registering to collect sales/use tax

After you [register with us](#), we'll give you a Sales and Use Tax Registration Certificate (Form ST-1) for each business location. This form must be displayed on the business premises where customers can easily see it.

Out-of-state vendors and mail order firms that aren't required by law to register in Massachusetts vendors may register voluntarily to collect use tax.

If you're a cigarette vendor, you must register for sales tax since cigarette sales are subject to the sales tax. You must also have a Massachusetts cigarette retailer's license. Visit [DOR for a cigarette retailer's license online](#). You should also check with your local Board of Health to see if you also need a local tobacco sales permit.

If you're a tobacco product importer, cigar, smoking accessory, and combustible tobacco vendor, you must pay use tax on each product in your shipment. You must continue to collect and send sales tax on your tobacco product sales, and may take credit on your sales tax return for a much greater sales tax pay your suppliers. Wholesale quantities of tobacco products must collect and send sales tax to retailers and report those sales as taxable sales on their sales tax return.

Keeping sales/use tax records as a vendor

Vendors registered to collect sales/use tax must keep:

- Complete and accurate records of the gross receipts from all sales, whether taxable or not;
- Copies of sales/use tax returns together with any supporting information necessary to verify the return's accuracy;
- Copies of energy certificates and credit memos issued to purchasers;
- Receipts of expenditures from purchases, whether taxable or not.

Sufficient records provide the vendor with evidence of each transaction and may include, but are not limited to:

- Register tapes;
- Evidence of original transactions;
- Purchase journals;
- Cash journals;
- Manufacturer accounts, and
- Loggers.

If you use electronic data processing systems, you must also keep certain electronic records. (For more detailed information, see [DOR Questions and Answers \(Q&A\) on Use Tax](#).)

Records must be kept for at least 3 years from the date the return was filed or the date it was required to be filed, whichever is later. Returns are also subject to audit for up to 3 years for understating by more than 25%. The tax that should have been reported on the return, if you failed to file a return or filed a false or fraudulent return, we may request records at any time.

Bad debts

As a vendor, you must pay tax on all sales even if you don't receive payment at the time of sale. You can only claim reimbursement for tax withheld for bad debts on an annual basis by filing a Claim for Bad Debt Reimbursement (Form ST-100). It must be filed by the due date, including extensions, of your federal income tax return for accounts determined to be worthless during the prior fiscal year.

Occasional out-of-state purchases

Vendor who are registered to collect sales/use tax in Massachusetts, and who make an occasional out-of-state purchase for business or personal use, don't need to register. Instead, they must pay that use tax by filing either a [Business Use Tax Return \(Form ST-4\)](#) or an [Individual Use Tax Return \(Form ST-40\)](#).

Generally, anyone who pays sales/use tax to another state on merchandise or telecommunications services to be used in Massachusetts is

Last viewed on 06/10/2019

entitled to a credit against the Massachusetts use tax (up to the Massachusetts advance tax rate, 6.25%). This credit is only granted for sales tax paid to another state if that state has a reciprocal advance tax agreement with Massachusetts. Each state gives credit to purchasers for sales tax paid to the other state. If a sales tax rate of less than 6.25% is paid to the other state, the Massachusetts use tax is the difference between the 2 states' rates to date.

If a sales or use tax is paid to a state that doesn't have a reciprocal agreement with Massachusetts, then the advance tax credit does not apply.

Massachusetts has sales the exemption agreements with most states, but not all. If you need more detailed information about a specific state, see [Exemption from Massachusetts Use Tax for Taxes Paid Under Laws of Another State](#) or call us.

Key Actions

Register to collect taxes with MassTaxConnect

View more information on keeping records

Additional Resources

DOB Sales and Use Tax Forms

Filing & Paying Sales/Use Tax

Schedule

Annual sales/use tax collected	Return filing requirement	Payment due
\$100 or less	Annually due 30 days after the end of the filing period — Jan. 30 MassTaxConnect / Form 97-9	With return
From \$101 up to \$1,000	Quarterly due 30 days after the end of the filing period — April 30, July 30, October 30 and January 30 MassTaxConnect / Form 97-9 (per goods) from 979 (per services)	With return and January 30
\$1,001 or more	Monthly due 30 days after the end of the filing period — February 20 for January filing period MassTaxConnect / Form 97-9 (per goods) from 979 (per services)	With return period

Businesses and individuals receiving use tax liabilities who are not registered vendors may file a [Business Use Tax Return \(Form 97-10\)](#) or [Individual Use Tax Return \(Form 97-11\)](#). Both returns are due annually by April 15.

Individuals may report and pay any Massachusetts use tax due on their personal income tax return (Form 1, Form 1-NRST) for each year completed. Taxpayers can self-report "cash liability" on amounts earned or tax due based on their Massachusetts adjusted gross income. "Cash liability" excludes purchases of items that have a sale price of \$1,000 or more.

Requirements

You must file returns and make payments electronically if you are a business with:

- Annual withholding liabilities
- Sales/use tax liabilities (including sales tax on meals and telecommunications services), and
- Repeat occupancy excise liabilities

the use of [eFile](#) or make payments electronically. Once your tax liability reaches the electronic filing threshold in 1 year, you must file and pay electronically for all following years, regardless of the amount due. We bring you an option to file 1 of the return 3 for change. Service withholding, electronic tax, non-occupancy in Massachusetts.

All new businesses and existing businesses applying for an additional registration must file and make payments electronically, regardless of the amount of their annual tax liability. Individual taxpayers filing Form 97-11 must also file, make payments, and submit any amendment or abatement request electronically.

You must file a return for all periods, even when no tax is due — just enter 0 in the appropriate places. All returns with 0 tax due must be filed electronically, regardless of the amount of the taxpayer's total tax liability.

Submitting returns and payments

Taxpayers and business tax registrants may file returns and make payments electronically through [MassTaxConnect](#). You must register with us to use it.

An electronically filed return or report is considered timely filed if it's electronically submitted (with all accurate required information) on or before the due date (before 5 p.m. EST, after midnight), and it receives a confirmation number and time-and-date stamp, which proves time and filing date.

For a paper return to be considered timely filed, we must receive it on or before the due date, or if delivered after the due date, it must be postmarked by the U.S. Postal Service or date-stamped by a private delivery service at least 2 days before the due date.

Paying sales/use tax on boats or motor vehicles

For motor vehicles and watercraft, the buyer directly pays the Commonwealth. The dealer collects the sales tax on boats and recreational vehicles at the time of sale. For other sales, the advance tax is due before registering or the benefits day of the following month, whichever occurs first.

The advance tax on boats and other recreational vehicles [must be filed and paid online](#). To register a boat or recreational vehicle, you need to keep the confirmation page you get after filing and paying the tax.

If you're buying a motor vehicle or trailer that must be registered or titled in Massachusetts, you must file an Application for Title and Registration (Form 9801-V), and [sign the electronic tax return at the time of sale](#), electronically, at the time you sign the return, vehicle or trailer.

If the motor vehicle or trailer doesn't have to be registered in Massachusetts (including motor vehicles and trailers that are bought in Massachusetts by nonresidents who will register or title the motor vehicle or trailer outside of Massachusetts), you must still file a Motor Vehicle Certificate of Payment of Sales or Use Tax (Form 97-70) and pay the full sales tax to us or the Registry of Motor Vehicles on or before the benefit day of the month following the month you bought, transferred or title used the motor vehicle or trailer.

[See more detailed information on motor vehicle sales taxes.](#)

Correcting sales/use tax reporting errors

MassTaxConnect users can use the "correct" feature in MassTaxConnect to change previously filed withholding, sales and use tax (including sales tax on meals and non-occupancy tax returns). Business registrants can also use MassTaxConnect to display an audit finding or a penalty by choosing "File a Dispute" under "I Want To" in their account for each tax type.

Some taxpayers are required to file amended returns and applications for abatement electronically. [See if electronic filing and payment requirements apply to you.](#)

If you're not required to file electronically, you can check the amended return box on your paper return and file it the way you usually do to amend a previously filed return, or file an Application for Abatement (Form 987) in duplicate.

- An audit finding
- A penalty, or
- A taxpayer's person determination (Form 987 must be used to dispute a responsible person determination)

Penalties and interest charges

There are interest and penalty charges for not filing sales/use tax returns on or before the due date.

- The **penalty for late payment** is 1% of the unpaid tax shown on the return per month (or fraction thereof), up to a maximum of 25%.
- The **penalty for failing to file a return by the due date** is 1% of the balance due per month (or fraction thereof), up to a maximum of 25%.

If you fail to pay the tax when due, you will also be charged interest at the federal short-term rate (which can change quarterly) plus 4% compounded daily. Call us for more information on these rates.

If you underpay the advance tax due to registering or deregistering tax items, or inadvertently understate a tax liability on a return, you may be subject to a penalty of 20% of the underpayment if the underpayment exceeds 10% of the tax required to be shown on the return or \$1,000, whichever is greater.

Willful tax evasion is a felony punishable by a fine up to \$100,000 for individuals or \$200,000 for corporations and/or imprisonment for up to 5 years.

Willful failure to collect and pay over taxes is also a felony and is punishable by a fine up to \$100,000 and/or imprisonment for up to 5 years.

Taxpayers who do not comply with the requirements to file returns, make payments or electronically submit data to us will be penalized in \$100 for each return, payment or data transfer they submitted incorrectly. See [Penalty for Failure to File, Report or Pay in the Preceding Section](#), [Return Preparation File Requirements](#), and [Electronic Filing Technical Bulletin](#) for more information.

Key Actions

File a sales/use tax return or make a payment

See more information on electronic filing

View information about retaining records

Additional Resources

Sales and Use Tax Forms

Form 987: Application for Abatement (per tax type)

Tax-Exempt Items & Sales

The following categories of sales or types of transactions are generally exempt from the advance tax:

Food & clothing

Sales of food for human consumption (other than meals sold by a restaurant) and clothing costing \$175 or less. For items that cost more than \$175, sales tax is only due on the amount over \$175 per item.

Periodicals

Sales of periodicals (such as newspapers and magazines). Newsletters, however, are generally not treated as newspapers and they are taxable.

Admission tickets

Sales of tickets to activities such as sporting and entertainment events.

Utilities and heating fuel

Sales of utilities (gas, steam, electricity) and heating fuel to:

- Residential users - Residential use includes use in any dwelling where people customarily reside on a long-term basis, whether or not they purchase the fuel, including:
 - Apartment buildings
 - Boarding houses
 - Hotels
- Single family or multifamily homes (but generally doesn't include hotels)

Residential users don't have to present exemption certificates.

- Small businesses - Businesses with 50 or fewer employees and gross income of less than \$1 million. Businesses with multiple locations employing fewer than 5 people at any 1 location must use the total number of employees from all locations. To claim the exemption, owners must file Form 97-10, Small Business Energy Exemption Certificate, to the vendor.
- Certain industrial users - Manufacturing facilities that use at least 70% of their energy in manufacturing or heating the manufacturing facility. Eighth industrial users must attach an Energy Use Certificate (form 97-10).

Telephone services to residential users

Sales of local residential telephone services (billed on a recurring basis or for message and charges when provided to a residential subscriber) up to a total of \$20 per month. This includes service provided to an individual for personal use at their residential address (including an individual dwelling unit such as an apartment).

For institutions where individuals reside (e.g., schools, nursing homes), telephone service is considered residential if it's provided to and paid

Last viewed on 06/10/2019

for by an individual resident rather than by the institution. Telephone service provided to a business is not residential service even if the business is located on an individual's home.

If an otherwise residential telephone is used for business purposes, the business must file a Business Use Tax Return (Form ST-10) and pay tax on the service used.

Transportation Services

These services are generally exempt. For example, a separately stated transportation charge for shipping by a common carrier is exempt if the transportation occurs after the property is sold. [See more information about shipping and handling charges here.](#)

Personal or professional services

Services such as:

- Accounting
- Insurance
- Legal and medical services
- Finance
- Car repairs

Items sold along with services (e.g., a bundle of clothing from a fabric store for a car repair) are taxable and must be itemized separately on the bill. The tax base must include any advanced and unearned service items, which others may have taxable and non-taxable elements. Although other products may be deemed taxable on an invoice, they may not be the legal definition of the purchase.

If you're a service provider with questions about the taxability of your transactions, refer to [Services, Exemptions](#) or contact our Rules and Regulations Bureau.

Casual and isolated sales

Impromptu and nonrecurring transactions made by people of businesses that don't regularly make such sales. For example, sales of used equipment by a homeowner or sales of infrequent yard sales. Please see generally about such car, boat or vehicle use taxable exempt for certain family transactions. [See more detailed information on casual and isolated sales here.](#)

Resales

Sales where the purchaser intends to resell the item or subcontractor services as part of business. The seller must be given a Sales Tax Resale Certificate (Form ST-10) and retain a copy of the sales tax exemption for the reasons stated on the certificate. Vendors can confirm the validity of their customer's sales and use tax registration and resale certificate status through [WashTaxConnect](#).

Sales Tax Resale Certificates are invalid for the sale or purchase of tobacco products.

Out-of-state delivery

Sales where the purchaser accepts title and possession of an item outside of Massachusetts. Similarly, if a vendor must deliver to a customer, purchaser's address or an alternate address outside the state, it is not taxable in Massachusetts. However, any taxable item brought into the state within 90 days of purchase for use, storage or consumption in Massachusetts is generally subject to the use tax.

Drop shipments

A business with offices in Massachusetts is required to collect tax when it ships goods to a consumer in Massachusetts on behalf of a vendor that is not required to collect the tax because it does not have nexus with Massachusetts. [See a more detailed explanation of the rules regarding drop shipment transactions here.](#)

Exempt organizations

Sales to organizations that are tax exempt under Section 501(c)(2) of the Internal Revenue Code (such as charitable and nonprofit organizations), as well as sales to agents of such organizations. To claim the exemption, the buyer or their agent must provide the vendor with:

- A signed copy of Sales Tax Exempt Purchaser Certificate (Form ST-6) or Contractor's Sales Tax Exempt Purchase Certificate (Form ST-6C), and
- A copy of the organization's Certificate of Exemption (Form ST-6) issued by DOR. The vendor must ensure that the form is complete and kept to prove the sale was exempt. Otherwise, the vendor may have to pay the sales tax.

Eligible organizations wishing to apply for a Certificate of Exemption (Form ST-6), must apply via [WashTaxConnect](#).

Government agencies

Sales made directly to federal and Massachusetts state or municipal government agencies or entities. To qualify, the agency must be a single governmental department or an entity wholly controlled by the government, which exclusively performs governmental duties.

Additionally, sales of tangible personal property, including meals, to agencies of governmental entities, are exempt provided certain requirements are met. See [Sales and Use Tax Exemptions, Agents of Exempt Entities](#) and [Sales Tax on Meals](#) for more information.

Contractors and subcontractors

Sales of eligible personal property for use in fulfilling government public works projects to certain contractors and subcontractors acting as agents for governmental entities.

To claim the exemption, the contractor or subcontractor must provide the vendor with a signed copy of Contractor's Sales Tax Exempt Purchase Certificate (Form ST-6C), and a copy of the government agency's Certificate of Exemption (Form ST-6) issued by DOR. Contractors and subcontractors must indicate on Form ST-6C that they're claiming the exemption for property used to fulfill a contract to provide qualified services in a public project.

Selling materials, tools, fuel, machinery and replacement parts to contractors for 1 of the exempt uses [described in G.S. c. 68B & 69B and 3](#) [in a](#) manufacturing, research and development, agriculture production) are also exempt, regardless of whether the contractor is performing as an agent of the party that will use these items or the exempt exempted to these provisions. Contractors can buy qualifying property by presenting an Exempt Use Certificate (Form ST-10) to their vendors. Such contractors bear the burden of proof of showing an exemption if the items purchased are or will be used in an exempt way. If the items don't qualify for an exemption, a contractor will be liable for the tax.

Visit [page of Sales Exemptions and Subcontractors](#) for more information.

Manufacturers

Sales of:

- Materials
- Tools
- Fuel
- Machinery and
- Replacement parts

That will be used directly and exclusively in the actual manufacture, processing or conversion of the tangible personal property to be sold, including publishing a newspaper or operating a commercial radio broadcasting or television transmission.

Sales of raw materials that are consumed and directly used in research and development by a manufacturing corporation on research and development operations generally are also exempt. [See more information about the qualifications of a research and development corporation here](#), or visit our Rules and Regulations Bureau.

The vendor must get an Exempt Use Certificate (Form ST-10) from the purchaser and maintain proper records of these sales.

Contact

Since tax law is complex, the guidelines listed below may not apply to every transaction. To avoid any interest or penalty charges on tax that you have not collected/paid, if you have any questions, call us or request a letter ruling by writing to:

Department of Revenue
Rules and Regulations Bureau
P.O. Box 9906, Boston, MA 02114-0906

Additional Resources

DOR Sales and Use Tax Forms

Apparel & Fabric Goods

Overview

Clothing is generally exempt from the sales tax. However, any individual clothing item that costs more than \$15 is taxable on the amount it goes over \$15. Thus, the tax on a \$60 shirt would be \$9.30 (which is 15% of the taxable \$55 difference). If buying multiple items, any sales tax is charged only on individual items over \$15, no matter what the total is.

While apparel designed solely for athletic or protective use is taxable, items that are also suitable for everyday use are exempt.

Exempt items

- Apparel (household shop)
- Bathing suits
- Beds, bedding, mattresses
- Children's novelty costumes
- Choir, choir vestments
- Coat (hunting or mount bear)
- Costumes
- Footwear (leather shoes, thermally-plugged shoes, over-the-shoes, sandals, slippers, shoes and boots, slippers, sneakers and tennis shoes)
- Gloves (leath, casual, gardening)
- Gym uniforms
- Hats, caps, sunhats
- Heavy coats, garters and garter belts
- Jackets, windbreakers
- Juggling balls
- Leathers, tips
- Masks that become part of articles of clothing, such as biker bags worn to a garment
- Neckwear, scarves
- Rainwear
- Sewing kits (buttons, elastic bands, tapes, fabric and materials for clothing, thread, pins (other than rug), yarn, needles, spigot)
- Ski pants
- Tennis clothing
- Uniforms (bank, camping, fire, nurse, police, water/waterhead)
- Work clothes

Taxable items

- Bathing and shower caps
- Briefcases
- Clothing generally designed to protect from physical injury
- Equipment, special clothing for jobs
- Footwear (diving shoes, closed athletic shoes, football shoes, golf shoes, riding boots, shoe bags, shoes, shoe polish, brushes, shoe bags, socks)
- Hair rollers (brushes, combs and brushes, etc.)
- Handkerchiefs
- Handbags, purses
- Jewelry and accessories
- Luggage
- Protective harness
- Sewing supplies (dress forms, patterns, embroidery hoops, knitting bags, needles, pins, thread, needlework instruction books, rug pins, scissors, sewing kits, shoe and pin holders, tape measure)
- Athletic uniforms (swimsuit, football, etc.)
- Vests

Food & Meals

Overview

Last viewed on 06/10/2019

Food products for human consumption and food items purchased with federal food stamps are generally exempt from the sales tax.

The following categories, whether they stand alone or are part of another business activity, are considered restaurants and are required to collect the sales tax on meals:

- Cafes
- Cafeterias, buffets or canteens
- Catering businesses
- Cocktail lounges and bars
- Coffee shops
- Diners
- Dining rooms
- Home and home dining rooms
- Ice cream trucks and other food stands
- Lunch counters
- Picnics or social clubs
- Snack bars (including theme snack bars) and salad bars
- Street vendors or carts
- Taverns
- Vending machines or "hotter snack trays" that sell snacks or candy with a sales price of \$2.00 or more. Hotter snack trays consist of any vending arrangement in which snacks or candy are available in an open tray for employees in an establishment that normally does not sell food and for which payment is made on the honor system.

Visit:

- [Guide to Sales Tax on Meals](#)
- [Regulation 830-CMR 6.00:6.0-5: Sales Tax on Meals](#)

Exempt Items

- Bread-baking supplies
- Dental, dental
- Edible oils
- Food oils
- Food substitutes
- Gum
- Salt and sugar substitutes
- Nonmedicinal cough drops
- Baked goods sold in units of 6 or more for retail. Baked goods in units of 6 or more include any variety of items totaling 6 or more servings. (e.g., 2 doughnuts, 2 muffins and 1 danish, or a whole pie, cake, loaf of bread, etc.)
- Snacks or candy sold through a vending machine or "hotter snack tray" that has less than \$2.00

Taxable Items

- Alcoholic
- Dental appliances
- Vitamins and food supplements
- Weight-loss aids and preparations

Food or beverages prepared for human consumption and provided by a restaurant or restaurant part of a store are taxable as "meals," including those sold on a "take out" or "to go" basis.

Health Care Items

Overview

This list generally determines whether health care items and equipment are taxable or not.

Rebates, sales, and repairs of the following are exempt when prescribed by a registered physician:

- Alternating pressure pad seats
- Canes, hip canes
- Dental, dental hearing devices worn on the body
- Hospital beds for home use
- Incubators
- Kidney dialysis machines
- Life sustaining respirators
- Oxygen concentrators, masks, humidifiers, etc.
- Pacemakers
- Patient lifts
- Suction machines, including breast pumps
- Ultrasonic nebulizers

Exempt Items

- Artificial limbs
- Baby cribs
- Baby strollers
- Braces, supports, and corrective devices fit to the patient
- Breast pumps (on prescription only)
- Canisters and heating bags, prostheses, and solutions
- Crutches, catch cushions, and tips
- Diapers
- Diaper bags
- Hearing aid batteries
- Heating pads worn on the body
- Eyeglasses (prescription only)
- Incontinence pants
- Over-the-counter medicines sold on prescription
- Oxygen, blood and blood plasma
- Prescription drugs
- Prostheses
- Sanitary napkins and belts
- Sponges and bandages (with medical prescriptions)
- Tongs
- Wheelchairs

Taxable Items

- Adhesive tape
- Alcohol
- Artificial
- Artificial, supports
- Baby bathtubs and powder
- Bandages and bandage solutions
- Bandages
- Beating heart devices
- Blood allograft products
- Breast pumps (if no prescription)
- Canisters
- Combs
- Cotton balls
- Cotton pads
- Cotton swabs
- Deodorants, antiperspirants
- Diaper bags
- Diapers
- Hearing pads
- Hot water bottles
- Ice bags
- Incontinence pads and bags
- Large (bed and not)
- Nonprescription medicine
- Over-the-counter medicines not sold on prescription
- Powders, deodorant, douches
- Pregnancy test systems
- Prosthetic padding and slippers
- Respirators
- Sponges (sinks and wet)
- Sutures
- Systems (except with medical prescriptions)
- Thermometers
- Urinals
- Vitamins
- Vitamins
- Weight-loss aids and preparations

Home & Household Items

Overview

Household items generally are taxable, but items used to grow food for human consumption are exempt.

Owners or tenants of residential property located in Massachusetts can get a credit against their personal income tax for expenses related to renewable energy source property. To get the credit, complete the Massachusetts Schedule EC, Solar and Wind Energy Credit, with your annual income tax return.

Exempt Items

- Commercial gas stoves and refrigerator devices
- Equipment directly related to solar, wind-powered or fuel-pump systems (if the system is used as a primary or auxiliary power system for heating or cooling a taxpayer's principal residence in Massachusetts)
- Fuelwood
- Pipes (U.S. only)
- Fuel (diesel, kerosene, propane, kerosene, kerosene, lighter fluid for grills, propane gas for grills)
- Gas, water, electricity and heating fuel
- Water supplies (bath, showers, tubs, drains, dish and disposal), drains, retaining tanks, rubber pants)

- [Plants and seeds that produce food for human consumption](#)
- [Telecommunications services \(up to \\$50 per month for residential use\)](#)

Taxable Items

- Appliances
- Building materials
- Fencing
- Furniture and fixtures
- Hardware
- Hobby supplies
- House and equipment
 - Motor supplies (body harnesses, carriages, trailers, car seats, restraints, changing tables, cribs and crib blankets, diaper bags, nursing pads, nipples, feeding bottles, wipers)
- Lawn furniture
- Lawnmowers, sprayers, sweepers
- Pests and pest-control supplies
- Pest mice
- Pesticides, including insecticides, herbicides, fungicides, and mollusks (unless purchased by an applicator licensed or certified by the Department of Agricultural Resources or an agent of a registered producer)
- Plants and seeds that do not produce food for human consumption
- Pottery and glass, china
- Shovels and shales
- Showrooms
- Structural components of a house, such as glass windows (unless they meet DOR's definition of custom-made)
- Tools
- Umbrellas

Reading Materials & Stationery

Overview

Reading materials and stationery are generally taxed. Exceptions are allowed for newspapers, magazines, books used for religious worship, and educational textbooks.

Exempt Items

- Bibles, Korans, etc.
- Books required by educational institutions for instruction
- Magazines, newspapers and comic books
- Paper books and manuals

Taxable Items

- Books and pamphlets
- Dictation and encyclopedias
- Grading books
- School supplies
- Stationery and paper goods

Motor Vehicles and Trailers

For motor vehicles and motor trailers, the buyer directly pays the Commonwealth. The dealer collects the sales tax on lease and recreational vehicles at the time of sale. For casual sales, the sales tax is due before registering or by the seventh day of the following month, whichever occurs later.

If you've bought a motor vehicle or trailer that must be registered or titled in Massachusetts, you must file an Application for Title and Registration (Form RMV-1), and pay the sales tax within 10 days of buying, transferring, or first using the motor vehicle or trailer.

If the motor vehicle or trailer doesn't have to be registered in Massachusetts (including motor vehicles and trailers that are exempt in Massachusetts by nonresidents who will register or file the motor vehicle or trailer outside of Massachusetts), you must still file a Motor Vehicle Certificate of Payment of Sales or Use Tax (Form ST-170) and pay the full sales tax (or use or the Registry of Motor Vehicles or on before the seventh day of the month following the month you bought, transferred or first used the motor vehicle or trailer.

Visit [Sales and Use Tax on Motor Vehicles](#) for more detailed information.

Boats, Recreational off-Highway Vehicles, and Snowmobiles

Unlike motor vehicles and trailers, the sales or use tax on boats, recreational off-highway vehicles, and snowmobiles must be paid by completing a Form ST-4 [electronically](#) or by [paper](#).

Visit [Sales and use tax on boats, recreational off-highway vehicles, and snowmobiles](#) for more detailed information.

Telecommunications

Telecommunications purchases in Massachusetts are charged a 4.25% sales tax. To learn more about the various kinds of telecommunications services and how to register to remit sales tax with MassTaxConnect, visit

- [Sales Tax on Telecommunications](#)
- [VM 05-B: Taxation of Internet Access, Electronic Commerce and Telecommunications Services: Recent Federal Legislation](#)

Image credit: Massachusetts State House (Shutterstock)

Related Guides

Sales Tax on Boats	Motor Vehicle Sales and Use Tax	Sales Tax Guide for Electricians	Sales Tax Guide for Landscapers	Sales Tax Guide for Plumbers
------------------------------------	---	--	---	--

Did you find what you were looking for on this webpage? *

Yes No



© 2018 Commonwealth of Massachusetts.
Mass.gov is a registered service mark of the Commonwealth of Massachusetts.
Mass.gov Privacy Policy

- Living
- Working
- Learning
- Visiting & Exploring
- Your Government
- Site Policies
- Site Data
- Public Records Requests

Last viewed on 06/10/2019