



Officers, 2020-2021

Robert J. Tuinstra, Jr.
Chair
Corteva Agriscience

Michael F. Carchia
Vice Chair
Capital One Services, LLC

Mollie L. Miller
Secretary & Treasurer
*Fresenius Medical Care
North America*

Arthur J. Parham, Jr.
Immediate Past Chair
Entergy Services, LLC

Amy Thomas Laub
Past Chair
Nationwide Insurance Company

Douglas L. Lindholm
President
Council On State Taxation

Directors

Madison J. Barnett
The Coca-Cola Company

Barbara Barton Weiszhaar
HP Inc.

Deborah R. Bierbaum
AT&T Services, Inc.

C. Benjamin Bright
HCA Healthcare, Inc.

Sandra K. Cary
LKQ Corporation

Susan Courson-Smith
Pfizer Inc.

Karen DiNuzzo-Wright
Walmart Inc.

Jamie S. Fenwick
Charter Communications

Kurt A. Lamp
Amazon.Com

Stephen J. LaRosa
Alexion Pharmaceuticals, Inc.

John H. Paraskevas
Exxon Mobil Corporation

Rebecca J. Paulsen
U.S. Bancorp

Robbi Podrug
Best Buy Co., Inc.

Michael R. Raley
VF Corporation

Patrick A. Shrake
Cargill, Incorporated

Kyle Snedaker
Conagra Brands, Inc.

Archana Warner
Exelon Corporation

Emily T. Whittenburg
Nike, Inc.

Stephanie T. Do
Senior Tax Counsel
(202) 484-5228
sdo@cost.org

Patrick J. Reynolds
Senior Tax Counsel
(202) 484-5218
preynolds@cost.org

October 18, 2021

The Honorable Adam Hinds, Senate Chair
The Honorable Mark Cusack, House Chair
The Honorable Brendan Crighton, Senate Vice Chair
The Honorable David Paul Linsky, House Vice Chair
Massachusetts Joint Committee on Revenue

Re: COST’s Support of S.B. 1920, Estimated Prepayment of Sales Tax

Dear Chairs Hinds, Cusack; Vice Chairs Crighton, Linsky; and Members of the Committee:

On behalf of the Council On State Taxation (COST), we are writing in support of S.B. 1920, which would provide a safe-harbor calculation methodology for sellers required to remit an advanced payment of sales tax. While COST does not advocate for the advanced payment of sales tax,¹ allowing sellers to remit 75 percent of the liability for the same calendar month of the previous year represents a much less burdensome calculation.

About COST

COST is a nonprofit trade association based in Washington, DC. COST was formed in 1969 as an advisory committee to the Council of State Chambers of Commerce and today has an independent membership of over 500 major corporations engaged in interstate and international business. COST’s objective is to preserve and promote the equitable and nondiscriminatory state and local taxation of multijurisdictional business entities. Many COST members have operations in Massachusetts that would benefit from this legislation.

Conclusion

We respectfully encourage you to pass this bill.

Respectfully,

Stephanie T. Do

Patrick J. Reynolds

cc: COST Board of Directors
Douglas L. Lindholm, COST President & Executive Director

¹ See The Best and Worst of State Tax Administration: COST Scorecard on State Tax Appeals & Procedural Requirements, COST, December 2019, <https://cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-studies-articles-reports/admin-scorecard-final-may-2020.pdf>.