

## Sales/Use:

### Massachusetts DOR Posts Working Draft Regulation on New Accelerated Sales Tax Remittance Requirements

*830 CMR 62C.16B.1: Advance Payments of Sales and Use Tax and Room Occupancy Excise (WORKING DRAFT)*, Mass. Dept. of Rev. (8/5/21). The Massachusetts Department of Revenue posted a working draft administrative regulation “for practitioner comment” 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 new law], which sought to “modernize” the timeline for sales tax remittance and collection in Massachusetts by directing certain businesses that have collected and remitted more than \$150,000 in sales tax or room occupancy and meals tax in the prior calendar year to remit collections from the first three weeks of each month in the final week of the same month. The proposal addresses which taxpayers may or may not be subject to Massachusetts’ advance payment requirement; discusses potential imposition of a 5% penalty on the amount of an underpayment; and provides some examples illustrating how taxpayers must make the requisite calculations. As currently drafted, the regulation would be 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>

— Inna Volfson (Boston)  
Senior Manager  
Deloitte Tax LLP  
ivolfson@deloitte.com

Ray Cheng (Boston)  
Senior Manager  
Deloitte Tax LLP  
raycheng@deloitte.com

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