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Directive 17-2: Revocation of Directive 17-1 In Anticipation of a Proposed Regulation

This Directive 17-2 revokes a Directive issued by the Department on April 3, 2017, *DOR Directive 17-1: Requirement that Out-of-State Internet Vendors with Significant Massachusetts Sales Must Collect Sales or Use Tax*. The revocation is effective immediately.

The Department anticipates proposing regulations which, if adopted after public notice, comment, and hearing as provided under M.G.L. c. 30A, would require large Internet vendors to collect Massachusetts sales and use tax on a prospective basis under standards similar to those described in Directive 17-1. The regulatory proposal will be based upon legal rationale similar to that stated in Directive 17-1. Directive 17-1 is being revoked in anticipation of the rulemaking process under M.G.L. c. 30A.

[/s/ Michael J. Heffernan](#)

Michael J. Heffernan

Commissioner of Revenue

MJH:RHF

June 28, 2017

DD 17-2

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