

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss.

SUPERIOR COURT
NO. 1784-CV-01772

AMERICAN CATALOG MAILERS
ASSOCIATION and NETCHOICE,

Plaintiffs,

v.

MICHAEL J. HEFFERNAN, in his capacity as the
Commissioner of the MASSACHUSETTS
DEPARTMENT OF REVENUE,

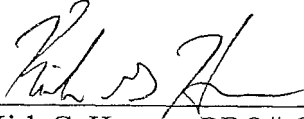
Defendant.

**DEFENDANT'S NOTICE OF IMMEDIATE REVOCATION OF
DEPARTMENT OF REVENUE DIRECTIVE 17-1**

The defendant Michael J. Heffernan, in his capacity as the Commissioner of the Massachusetts Department of Revenue ("Commissioner"), hereby notifies the Court and parties that he has revoked, effective immediately, Massachusetts Department of Revenue Directive 17-1. The Commissioner attaches as Exhibit A a copy of Massachusetts Department of Revenue Directive 17-2, which effects the immediate revocation of Directive 17-1. The Commissioner hereafter intends to serve a motion to dismiss the Verified Complaint for Declaratory Judgment on mootness grounds, pursuant to Superior Court Rule 9A. He will do so within the time allowed for serving a response to the Verified Complaint under Mass. R. Civ. P. 12, as enlarged by prior agreement of the parties.

By his attorneys,

MAURA HEALEY
ATTORNEY GENERAL



Kirk G. Hanson, BBO# 655534

Julie E. Green, BBO# 645725

Assistant Attorney General

Government Bureau

One Ashburton Place

Boston, MA 02108

(617) 963-2974

Dated: June 28, 2017

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the above document was served upon the attorney of record for each other party by mail ~~(by hand)~~ and email on June 28, 2017.

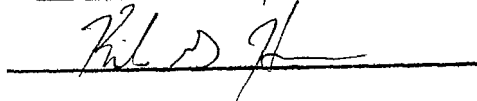


Exhibit A




Sales and Use Tax
Directive 17-2

Massachusetts
Department of
Revenue

Revocation of DD 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.


Michael J. Heffernan
Commissioner of Revenue

MJH:RHF
509904

June 28, 2017

DD 17-2