

**HOUSE . . . . . No. 2865**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***John J. Lawn, Jr.***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

**An Act relative to the sales tax.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>John J. Lawn, Jr.</i>	<i>10th Middlesex</i>	<i>1/18/2023</i>
<i>Vanna Howard</i>	<i>17th Middlesex</i>	<i>2/7/2023</i>
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>3/1/2023</i>

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By Representative Lawn of Watertown, a petition (accompanied by bill, House, No. 2865) of John J. Lawn, Jr., Vanna Howard and Joanne M. Comerford relative to the sales tax for certain purchases by rental companies. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2976 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

An Act relative to the sales tax.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           Section 1. Notwithstanding the provisions of Section 8 of Chapter 64H of the General  
2   Laws or any general or special law or regulation to the contrary, including 830 CMR  
3   64H,25,1(7), the purchase of a motor vehicle, trailer, or other vehicle by a rental company as so  
4   defined in section 32E ½ of chapter 175 of the general laws shall not be considered an exempt  
5   use from the sales tax at retail.