The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, 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 taxation of rolling stock.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Bradley H. Jones, Jr.	20th Middlesex	1/15/2015
Bradford R. Hill	4th Essex	1/29/2015
Elizabeth A. Poirier	14th Bristol	1/16/2015
Susan Williams Gifford	2nd Plymouth	11/19/2019
Todd M. Smola	1st Hampden	11/19/2019
Paul K. Frost	7th Worcester	11/19/2019
F. Jay Barrows	1st Bristol	11/19/2019
Sheila C. Harrington	1st Middlesex	11/19/2019
Shawn Dooley	9th Norfolk	11/19/2019
Steven S. Howitt	4th Bristol	11/19/2019
Kimberly N. Ferguson	1st Worcester	11/19/2019
Nicholas A. Boldyga	3rd Hampden	11/19/2019
Randy Hunt	5th Barnstable	11/19/2019

HOUSE No. 2553

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 2553) of Bradley H. Jones, Jr., and others relative to the taxation of trucks, tractors, trailers and railcars that transport people or goods in interstate commerce. Revenue.

The Commonwealth of Alassachusetts

In the One Hundred and Eighty-Ninth General Court (2015-2016)

An Act relative to the taxation of rolling stock.

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. Section 1 of Chapter 64H, as appearing in the 2012 Official Edition, is
- 2 hereby amended by inserting, after the definition of "Retail establishment", the following new
- 3 definition:-
- 4 "Rolling stock", vehicles such as trucks, tractors, trailers, and railcars that transport
- 5 people or goods in interstate commerce.
- 6 SECTION 2. Section 6 of Chapter 64H, as most recently amended by chapter 165 of the
- 7 acts of 2014, is hereby further amended by inserting, after subsection (xx), the following new
- 8 subsection:
- 9 "(yy) sales of rolling stock"

- SECTION 3. Section 1 of Chapter 64I, as appearing in the 2012 Official Edition, is amended by inserting in line 6, after the words "retail sale", the following new words:- "rolling stock", .
- SECTION 4. Section 7 of chapter 64I of the general laws, as so appearing, is hereby amended by inserting, after subsection (e), the following new subsection:-
- "(f) storage, use or other consumption of rolling stock".