

**HOUSE . . . . . No. 3496**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Cory Atkins and Michael J. Barrett***

*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 repeal of the sales tax exemption for aircraft.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Cory Atkins</i>	<i>14th Middlesex</i>
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Timothy J. Toomey, Jr.</i>	<i>26th Middlesex</i>

**HOUSE . . . . . No. 3496**

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By Representative Atkins of Concord and Senator Barrett, a joint petition (accompanied by bill, House, No. 3496) of Cory Atkins and others for legislation to repeal certain tax exemptions for aircraft. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act relative to the repeal of the sales tax exemption for aircraft.

*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. The definition of “Tangible personal property” in section 1 of chapter 64H  
2 of the General Laws, as most recently amended by section 3 of chapter 95 of the acts of 2013, is  
3 hereby amended by adding the following sentence:- The commissioner may, by regulation,  
4 provide rules for considering the transfer of an interest in an aircraft a transfer of tangible  
5 personal property.

6           SECTION 2. Section 6 of said chapter 64H, as appearing in the 2012 Official Edition, is  
7 hereby amended by striking out subsections (uu) and (vv).

8           SECTION 3. Section 7 of chapter 64I of the General Laws, as so appearing, is hereby  
9 amended by striking out subsections (d) and (e).