

**HOUSE . . . . . No. 2771**

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The Commonwealth of Massachusetts

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**In the Year Two Thousand Nine**  
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An Act exempting the sales of certain crafts from 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 6 of Chapter 64H of the General Laws, as amended by section 19 of Chapter 177  
2 of the Acts of 2001, is hereby further amended by adding the following paragraph:-

3           (ww) Sales of small crafts which use human propulsion only, including but not limited  
4 to, kayaks, canoes, rowing shells and paddleboats.