

HOUSE No. 2771

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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.