

**HOUSE . . . . . No. 2797**

---

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the Year Two Thousand Nine**  
\_\_\_\_\_

An Act relative to the taxation of farm machinery..

*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 26 of Chapter 64H of the General Laws is hereby amended by  
2 inserting after the word “highway” the following: -“...provided, that the term “motor vehicle”  
3 shall also include heavy equipment, including backhoes, bucket loaders, plows, harvesters and  
4 tractors used on farms or for agricultural purposes.”