

**HOUSE . . . . . No. 3943**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act providing for a tax on sale of non-food animals..

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Chapter 64H of the General Laws is hereby amended by inserting after section 2 the  
2 following section:-

3 Section 2 ½ . The provisions of section 2 shall apply to the sale of non-food animals.  
4 Non-food animals are animals kept for pets, working stock breeding or other purposes and not  
5 for human consumption.

6 If individuals sell more than 2 pets or other non-food animals in a 12 month period, they  
7 must obtain a seller’s permit or license from the department of agriculture, and report and pay  
8 sales tax to the commonwealth. The number of sales is measured by each individual sale, not by  
9 the number of animals sold or by litters.

10 All breeders, breeding kennels and pet stores shall be licensed by the department of  
11 agriculture and shall list their state license number in any and all print or electronic  
12 advertisements, including internet advertisements.