

SENATE No. 1318

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act concerning tax exemptions for clean and alternative fuel vehicles..

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 6 of chapter 64H of the General Laws, as appearing in the 2006
2 official edition, is hereby amended by adding after subsection (ww), the following new
3 subsection:-

4 (xx). Sales of and the storage, use or other consumption, of a new motor vehicle which is
5 exclusively powered by a clean alternative fuel or a qualified hybrid vehicle. "Clean alternative
6 fuel" shall mean natural gas, hydrogen or electricity when used as a motor vehicle fuel or
7 propane when used as a motor vehicle fuel if such a vehicle meets the federal fleet emissions
8 standards under the federal Clean Air Act or any emissions standards adopted by the
9 Commissioner of Environmental Protection as part of the Commonwealth's implementation plan
10 under said act. "Qualified hybrid vehicle" shall mean a vehicle that: (i) draws propulsion energy
11 from both(a)an internal combustion engine (or heat engine that uses combustible fuel);
12 and(b) an energy storage device; and(ii) employs a regenerative vehicle braking system that
13 recovers waste energy to charge such energy storage device. (2) Sales of and the storage, use or
14 other consumption, , of conversion equipment incorporated into or used in converting vehicles

15 powered by any other fuel to either exclusive use of a clean alternative fuel or dual use of any
16 other fuel and a clean alternative fuel, including, but not limited to, storage cylinders, cylinder
17 brackets, regulated mixers, fill valves, pressure regulators, solenoid valves, fuel gauges,
18 electronic ignitions and alternative fuel delivery lines. (3) Sales of and the storage, use or other
19 consumption, , of equipment incorporated into or used in a compressed natural gas or hydrogen
20 filling or electric recharging station for vehicles powered by a clean alternative fuel, including,
21 but not limited to, compressors, storage cylinders, associated framing, tubing and fittings, valves,
22 fuel poles and fuel delivery lines used for clean alternative fuel storage and filling facilities.