

HOUSE No. 2543

The Commonwealth of Massachusetts

PRESENTED BY:

Peter V. Kocot

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the taxation of farm machinery.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Peter V. Kocot</i>	<i>1st Hampshire</i>	<i>1/20/2011</i>

HOUSE No. 2543

By Mr. Kocot of Northampton, a petition (accompanied by bill, House, No. 2543) of Peter V. Kocot relative to the taxation of farm machinery. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2797 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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.”