

HOUSE No. 2642

The Commonwealth of Massachusetts

PRESENTED BY:

Shaunna L. O'Connell and Ryan C. Fattman

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 exempting inventory from taxation.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>	<i>1/16/2015</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>1/16/2015</i>
<i>Donald R. Berthiaume, Jr.</i>	<i>5th Worcester</i>	<i>2/4/2015</i>
<i>Leah Cole</i>	<i>12th Essex</i>	<i>2/1/2015</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>2/4/2015</i>
<i>Geoff Diehl</i>	<i>7th Plymouth</i>	<i>1/28/2015</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>	<i>1/30/2015</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>	<i>2/2/2015</i>
<i>Marc T. Lombardo</i>	<i>22nd Middlesex</i>	<i>1/31/2015</i>
<i>James J. Lyons, Jr.</i>	<i>18th Essex</i>	<i>2/2/2015</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>	<i>2/4/2015</i>
<i>Susannah M. Whipps Lee</i>	<i>2nd Franklin</i>	<i>1/20/2015</i>

HOUSE No. 2642

By Representative O’Connell of Taunton and Senator Fattman, a joint petition (accompanied by bill, House, No. 2642) of Shaunna L. O’Connell and others for legislation to exempt certain inventory from taxation. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2685 OF 2013-2014.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act exempting inventory from taxation.

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

1 Notwithstanding any general or special law to the contrary, Section 5 of Chapter 59 of the
2 General Laws, as most recently amended by Chapter 108 of the acts of 2012, is hereby further
3 amended by adding a clause thereto:-

4 Nineteenth A, Merchandise situated in Massachusetts, including inventory held for sale;
5 finished goods; products, goods, wares or stock in trade; work in progress; materials or supplies,
6 and archived or stored goods.