

HOUSE No. 3496

The Commonwealth of Massachusetts

PRESENTED BY:

Cory Atkins and Michael J. Barrett

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 repeal of the sales tax exemption for aircraft.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Cory Atkins</i>	<i>14th Middlesex</i>	<i>1/15/2015</i>
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	<i>4/14/2015</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>	<i>12/30/2019</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>	<i>12/30/2019</i>
<i>Timothy J. Toomey, Jr.</i>	<i>26th Middlesex</i>	<i>12/30/2019</i>

HOUSE No. 3496

By Representative Atkins of Concord and Senator Barrett, a joint petition (accompanied by bill, House, No. 3496) of Cory Atkins and others for legislation to repeal certain tax exemptions for aircraft. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to the repeal of the sales tax exemption for aircraft.

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. The definition of “Tangible personal property” in section 1 of chapter 64H
2 of the General Laws, as most recently amended by section 3 of chapter 95 of the acts of 2013, is
3 hereby amended by adding the following sentence:- The commissioner may, by regulation,
4 provide rules for considering the transfer of an interest in an aircraft a transfer of tangible
5 personal property.

6 SECTION 2. Section 6 of said chapter 64H, as appearing in the 2012 Official Edition, is
7 hereby amended by striking out subsections (uu) and (vv).

8 SECTION 3. Section 7 of chapter 64I of the General Laws, as so appearing, is hereby
9 amended by striking out subsections (d) and (e).