

HOUSE No. 2613

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 machinery.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Peter V. Kocot</i>	<i>1st Hampshire</i>	<i>1/19/2017</i>
<i>Carlos González</i>	<i>10th Hampden</i>	<i>2/3/2017</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>1/24/2017</i>

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By Mr. Kocot of Northampton, a petition (accompanied by bill, House, No. 2613) of Peter V. Kocot, Carlos Gonzalez and Donald F. Humason, Jr., relative to the taxation of farm machinery. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2578 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to the taxation of 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 by small businesses.”