SENATE DOCKET, NO. 731 FILED ON: 1/18/2017

SENATE . . . . . No. 1612

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Rodrigues

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 rolling stock.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
Michael J. Rodrigues	*First Bristol and Plymouth*	
James J. Lyons, Jr.	*18th Essex*	*1/30/2017*
Richard J. Ross	*Norfolk, Bristol and Middlesex*	*2/3/2017*

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SENATE . . . . . No. 1612

By Mr. Rodrigues, a petition (accompanied by bill, Senate, No. 1612) of Michael J. Rodrigues, James J. Lyons, Jr. and Richard J. Ross for legislation relative to the taxation of rolling stock. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to the taxation of rolling stock.

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

SECTION 1. Section 1 of Chapter 64H of the general laws, as appearing in the 2016 Official Edition, is hereby amended by inserting, after the definition of "Retail establishment", the following new definition:-

"Rolling stock", trucks, tractors, and trailers, used by common carriers to transport goods in interstate commerce.

SECTION 2. Section 6 of Chapter 64H of the general laws, as so appearing, is hereby further amended by inserting, after subsection (xx), the following new subsection:

"(yy) sales of rolling stock"

SECTION 3. Section 1 of Chapter 64I of the general laws, as so appearing, is amended by inserting in line 6, after the words " retail sale", the following new words:- "rolling stock", .

SECTION 4. Section 7 of chapter 64I of the general laws, as so appearing, is hereby amended by inserting, after subsection (e), the following new subsection:-

“(f) storage, use or other consumption of rolling stock”.