

# SENATE . . . . . No. 1643

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## The Commonwealth of Massachusetts

PRESENTED BY:

*Bruce E. Tarr*

*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 vehicle registration and sales tax.

PETITION OF:

NAME:

*Bruce E. Tarr*

DISTRICT/ADDRESS:

*First Essex and Middlesex*

# SENATE . . . . . No. 1643

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1643) of Bruce E. Tarr for legislation relative to vehicle registration and sales tax. Revenue.

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## The Commonwealth of Massachusetts

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

An Act relative to vehicle registration and sales tax.

*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. Notwithstanding the provisions of any general or special law to the  
2   contrary, capital lease financing shall not be treated in a manner differently than debt financing  
3   and track lease financing for the purposes of collecting state tax by the Department of Revenue.