

**SENATE . . . . . No. 1773**

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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:	DISTRICT/ADDRESS:	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>1/31/2019</i>

**SENATE . . . . . No. 1773**

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1773) of Bruce E. Tarr and Donald F. Humason, Jr. for legislation relative to vehicle registration and sales tax. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1643 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

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.