

HOUSE No. 2818

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce J. Ayers

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 repealing the sales tax on boats built or rebuilt in the Commonwealth.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>	<i>2/1/2021</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>	<i>4/16/2021</i>
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>4/16/2021</i>

HOUSE No. 2818

By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 2818) of Bruce J. Ayers relative to repealing the sales tax on the sale of boats built or rebuilt in the Commonwealth. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2402 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act repealing the sales tax on boats built or rebuilt in the Commonwealth.

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 6 of chapter 64H of the General Laws, as appearing in the 2014 Official Edition,
- 2 is hereby amended by adding the following subsection:—
- 3 (yy) Sales of boats built or rebuilt and delivered in Massachusetts by Massachusetts
- 4 craftsmen.