

HOUSE No. 2976

The Commonwealth of Massachusetts

PRESENTED BY:

John J. Lawn, Jr.

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 sales tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>John J. Lawn, Jr.</i>	<i>10th Middlesex</i>	<i>2/2/2021</i>

HOUSE No. 2976

By Mr. Lawn of Watertown, a petition (accompanied by bill, House, No. 2976) of John J. Lawn, Jr., relative to the sales tax for certain purchases by rental companies. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2530 OF 2019-2020.]

The Commonwealth of Massachusetts

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

An Act relative to the 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 Section 8 of Chapter 64H of the General
2 Laws or any general or special law or regulation to the contrary, including 830 CMR
3 64H,25,1(7), the purchase of a motor vehicle, trailer, or other vehicle by a rental company as so
4 defined in section 32E ½ of chapter 175 of the general laws shall not be considered an exempt
5 use from the sales tax at retail.