

HOUSE No. 2959

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, 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 taxation of rolling stock.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>2/8/2021</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>	<i>2/25/2021</i>
<i>Norman J. Orrall</i>	<i>12th Bristol</i>	<i>2/26/2021</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Bristol</i>	<i>3/11/2021</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>3/11/2021</i>
<i>Kip A. Diggs</i>	<i>2nd Barnstable</i>	<i>3/12/2021</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>	<i>3/16/2021</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>3/18/2021</i>
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>3/24/2021</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>3/31/2021</i>

HOUSE No. 2959

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 2959) of Bradley H. Jones, Jr., and others relative to the taxation of trucks, tractors, trailers and railcars that transport people or goods in interstate commerce. Revenue.

The Commonwealth of Massachusetts

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

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:

1 SECTION 1. Section 1 of chapter 64H of the general laws, as appearing in the 2018
2 Official Edition, is hereby amended by inserting, after the definition of “Retail establishment”,
3 the following definition:-

4 “Rolling stock”, trucks, tractors, and trailers, used by common carriers to transport goods
5 in interstate commerce.

6 SECTION 2. Section 6 of chapter 64H, as so appearing, is hereby amended by inserting,
7 after subsection (xx), the following new subsection:-

8 (yy) Sales of rolling stock.

9 SECTION 3. Section 1 of chapter 64I, as so appearing, is amended by inserting in line 5,
10 after the words “ retail establishment”, the following new words:- , “rolling stock”.

11 SECTION 4. Section 7 of chapter 64I, as so appearing, is hereby amended by inserting,
12 after subsection (e), the following new subsection:-
13 (f) Storage, use or other consumption of rolling stock.