

SENATE No. 1799

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Barrett

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 exempting zero-emission commercial vehicles from the sales tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>3/3/2021</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>3/4/2021</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>3/9/2021</i>

SENATE No. 1799

By Mr. Barrett, a petition (accompanied by bill, Senate, No. 1799) of Michael J. Barrett, Jason M. Lewis, Lindsay N. Sabadosa and Michael O. Moore for legislation to exempt zero-emission commercial vehicles from the sales tax. Revenue.

The Commonwealth of Massachusetts

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

An Act exempting zero-emission commercial vehicles from 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. Section 16 of chapter 25A of the General Laws, as so appearing, is hereby
2 amended by inserting after the definition of “Publicly available parking space” the following
3 definition:-

4 “Zero-emission vehicle”, a motor vehicle that produces no engine exhaust carbon
5 emissions.

6
7 SECTION 2. Section 6 of chapter 64H of the General Laws, as appearing in the 2018
8 Official Edition, is hereby amended by adding at the end thereof the following:-

9 (yy) Sales within the commonwealth of a zero-emission vehicle that is required to be
10 registered as a commercial motor vehicle or for which commercial plates are required shall be
11 exempt from 50 per cent of the tax imposed by this chapter; provided, that each qualifying

12 vehicle is registered within the commonwealth; provided, further, that the primary residence or
13 primary business location of the purchaser is within the commonwealth; and provided, further,
14 that the purchaser files proof of primary residency or business location, each qualifying vehicle's
15 registration status, and each qualifying vehicle's registration within the commonwealth with the
16 department of revenue within 90 days of purchase.

17

18 SECTION 3. Sections 2 of this act is hereby repealed.

19

20 SECTION 4. Section 3 of this act shall take effect on January 1, 2030.