

**SENATE . . . . . No. 1869**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Jason M. Lewis*

*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:

*Jason M. Lewis*

DISTRICT/ADDRESS:

*Fifth Middlesex*

**SENATE . . . . . No. 1869**

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By Mr. Lewis, a petition (accompanied by bill, Senate, No. 1869) of Jason M. Lewis relative to the sales tax for certain purchases by rental companies. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2976 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

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