

HOUSE No. 3148

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 rolling stock.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>1/15/2025</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>	<i>1/21/2025</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>1/31/2025</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>	<i>3/10/2025</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/28/2025</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/28/2025</i>
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>	<i>1/29/2025</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>1/30/2025</i>
<i>Kelly W. Pease</i>	<i>4th Hampden</i>	<i>3/24/2025</i>

HOUSE No. 3148

By Representative Jones of North Reading, a petition (accompanied by bill, House, No. 3148) of Bradley H. Jones, Jr., and others relative to the taxation of the sale of rolling stock. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2841 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to 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 2022
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 hereby amended by inserting in
10 line 7, 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."