

**HOUSE . . . . . No. 3157**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Patrick Joseph Kearney*

*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 repealing the sales tax on boats built or rebuilt in the Commonwealth.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>	<i>1/7/2025</i>

**HOUSE . . . . . No. 3157**

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By Representative Kearney of Scituate, a petition (accompanied by bill, House, No. 3157) of Patrick Joseph Kearney relative to repealing the sales tax on boats built or rebuilt in the Commonwealth. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2855 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act repealing the sales tax on boats built or rebuilt in the Commonwealth.

*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 6 of chapter 64H of the General Laws, as appearing in the 2014 Official Edition,  
2 is hereby amended by adding the following subsection:—

3           (yy) Sales of boats built or rebuilt and delivered in Massachusetts by Massachusetts  
4 craftsmen.