

HOUSE No. 3160

The Commonwealth of Massachusetts

PRESENTED BY:

John J. Lawn, 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 sales tax.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|--------------------------|------------------------|------------------|
| <i>John J. Lawn, Jr.</i> | <i>10th Middlesex</i> | <i>1/8/2025</i> |
| <i>Jason M. Lewis</i> | <i>Fifth Middlesex</i> | <i>2/20/2025</i> |

HOUSE No. 3160

By Representative Lawn of Watertown, a petition (accompanied by bill, House, No. 3160) of John J. Lawn, Jr. and Jason M. Lewis relative to the sales tax for certain purchases by rental companies. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2865 OF 2023-2024.]

The Commonwealth of Massachusetts

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

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.