

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

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Nicholas A. Boldyga***

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*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 establishing a farm fuel tax rebate.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>	<i>1/17/2025</i>

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

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2718 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act establishing a farm fuel tax rebate.

*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. Farms, as defined under MGL Chapter 128 Section 1A, shall be eligible for  
2 a rebate of fuel taxes paid for the operation of farm equipment. Farm equipment means all  
3 machines and tools that are used in the production, harvesting, and care of agricultural or  
4 horticultural products and processes, and includes trailers that are used to transport agricultural  
5 produce or agricultural production materials between a local place of storage or supply and the  
6 farm and to the end markets, agricultural tractors, Trucks, ATVs, threshing machinery, hay-  
7 baling machinery, corn shellers, hammermills, and machinery used in the production of  
8 horticultural, agricultural, and vegetable products.

9           SECTION 2. The Commissioner shall publish a list of equipment eligible for a fuel tax  
10 rebate and shall prescribe the process by which a farm as defined herein shall file for a rebate.  
11 No rebate shall be processed until the farm owner or operator shall furnish evidence, on such

12 forms as shall be prescribed by the commissioner, that any tax due under the provisions of this  
13 chapter 64 has been paid. The farm owner or operator will be required to keep and submit  
14 receipts as proof that said taxes were paid. In no case shall the reimbursement to farms under this  
15 section take longer than three months. No interest will be paid on rebates.

16 SECTION 3. The Commissioner shall report on the impact of this rebate program  
17 including the revenue cost, the economic impact on Massachusetts farms and mechanics of a  
18 rebate program. The report shall be sent to the Committees on Ways and Means, the Joint  
19 Committee on Revenue and the Joint Committee on the environment, Natural Resources and  
20 Agriculture. The report shall be sent no later than two years from the date the rebate program  
21 goes into effect.

22 SECTION 4. This rebate program shall expire 4 years from the date of effect unless  
23 reauthorized by the legislature.