

**HOUSE . . . . . No. 3160**

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**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**

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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.

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

**The Commonwealth of Massachusetts**

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**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.