

HOUSE No.

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>4/16/2025</i>

HOUSE No.

By Representative Kearney of Scituate, a petition (subject to Joint Rule 12) of Patrick Joseph Kearney relative to repealing the sales tax on boats built or rebuilt in the Commonwealth Revenue.

[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:— (yy) Sales of boats built or rebuilt and
- 3 delivered in Massachusetts by Massachusetts craftsmen.