

**HOUSE . . . . . No. 4722**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Amy Mah Sangiolo and Carmine Lawrence Gentile*

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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 promoting fair tax treatment for zero-emission vehicles.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Amy Mah Sangiolo</i>	<i>11th Middlesex</i>	<i>9/30/2025</i>
<i>Greg Schwartz</i>	<i>12th Middlesex</i>	<i>2/4/2026</i>

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By Representatives Sangiolo of Newton and Gentile of Sudbury, a petition (subject to Joint Rule 12) of Amy Mah Sangiolo relative to taxes for zero-emission vehicles. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**  
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An Act promoting fair tax treatment for zero-emission vehicles.

*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. Section 1 of chapter 60A is hereby amended by inserting after the first  
2 paragraph the following paragraph: -

3           “For the purpose of this excise, the list price for the year of manufacture of a zero-  
4 emission motor vehicle that is purchased before January 1, 2035 and that is in vehicle classes 3  
5 through 8, as defined by the Federal Highway Administration, shall be deemed to be the lesser of  
6 the actual list price or the median list price, as determined by the commissioner, of internal  
7 combustion engine motor vehicles of the same class, type and year of manufacture.”

8           SECTION 2. Section 25 of chapter 64H is hereby amended by inserting at the end thereof  
9 the following:-

10           “For the purposes of this chapter, the receipts from the sale at retail of a zero-emission  
11 motor vehicle that is purchased before January 1, 2035 and that is in vehicle classes 3 through 8,  
12 as defined by the Federal Highway Administration, shall be deemed to be the lesser of the actual

- 13 sales price or the median sales price, as determined by the commissioner, of internal combustion
- 14 engine motor vehicles of the same class, type and year of manufacture.”