

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

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Michelle L. Badger***

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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 relative to a sales tax exemption for animal medication prescribed by veterinarians.

\_\_\_\_\_

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michelle L. Badger</i>	<i>1st Plymouth</i>	<i>1/10/2025</i>

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

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[Pin Slip]

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3664 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act relative to a sales tax exemption for animal medication prescribed by veterinarians.

*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 2020 Official Edition,  
2 is hereby amended by adding the following subsection:-

3           (yy) Sale of prescription drugs intended for animal use, durable medical equipment and  
4 prosthetics intended for animal use and veterinary supplies intended for animal use. As used in  
5 this subsection, the term “prescription drugs intended for animal use” shall mean a drug  
6 dispensed only by or upon the lawful written order of a licensed veterinarian and the term  
7 “veterinary supplies” shall mean tangible personal property therapeutic in nature, not normally  
8 used absent illness or injury and not intended for repeated usage.