

**SENATE . . . . . No. 1978**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Ryan C. Fattman*

*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 inventory tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Ryan C. Fattman</i>	<i>Worcester and Hampden</i>	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>2/27/2025</i>

**SENATE . . . . . No. 1978**

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By Mr. Fattman, a petition (accompanied by bill, Senate, No. 1978) of Ryan C. Fattman and Bruce E. Tarr for legislation relative to the inventory tax. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1806 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act relative to the inventory 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 Section 5 of chapter 59 of the General Laws, as appearing in the 2022 Official Edition, is  
2 hereby amended by inserting after clause Nineteenth the following clause:-

3 Fifty-ninth. Merchandise situated in Massachusetts, including inventory held for sale;  
4 finished goods; products, goods, wares or stock in trade; work in progress; materials or supplies;  
5 and archived or stored goods.