

SENATE No. 2000

The Commonwealth of Massachusetts

PRESENTED BY:

Paul R. Feeney

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 to extend the research and development sales tax exemption.

PETITION OF:

NAME:

Paul R. Feeney

DISTRICT/ADDRESS:

Bristol and Norfolk

SENATE No. 2000

By Mr. Feeney, a petition (accompanied by bill, Senate, No. 2000) of Paul R. Feeney for legislation to extend to qualifying entities sales tax exemptions on research and development Revenue.

The Commonwealth of Massachusetts

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

An Act to extend the research and development sales tax exemption.

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 6(r) of Chapter 64H of the General Laws, as appearing in the 2022
2 official edition, is hereby amended by inserting the words “or any entity engaged primarily in
3 research and development activities, including limited liability companies, partnerships, and
4 other entities filing Massachusetts tax returns,” after the words “development by a manufacturing
5 corporation”.

6 SECTION 2. Section 6(s) of Chapter 64H, as appearing, is hereby amended by inserting
7 the words “or any other entity certified by the Department of Revenue as primarily engaged in
8 research and development activities.” after the phrase “manufacturing or research and
9 development corporation”

10 SECTION 3. The Department of Revenue shall issue guidance to assist eligible non-
11 corporate entities, including limited liability companies and partnerships, in applying for this

12 exemption. Non-corporate entities may be required to submit an annual statement confirming
13 their primary engagement in research and development activities.

14 SECTION 4. This Act shall take effect on January 1, 2026 and apply to all qualifying
15 purchases made on or after this date.