

SENATE No. 2028

The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis

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 sales tax.

PETITION OF:

NAME:

Jason M. Lewis

DISTRICT/ADDRESS:

Fifth Middlesex

SENATE No. 2028

By Mr. Lewis, a petition (accompanied by bill, Senate, No. 2028) of Jason M. Lewis relative to the sales tax for certain purchases by rental companies. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1869 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act relative to the sales 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 Notwithstanding the provisions of Section 8 of Chapter 64H of the General Laws or any
2 general or special law or regulation to the contrary, including 830 CMR 64H,25,1(7), the
3 purchase of a motor vehicle, trailer, or other vehicle by a rental company as so defined in section
4 32E ½ of chapter 175 of the general laws shall not be considered an exempt use from the sales
5 tax at retail.