

SENATE No. 2055

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 repealing the sales tax on boats built or rebuilt in the commonwealth.

PETITION OF:

NAME:

Patrick M. O'Connor

DISTRICT/ADDRESS:

First Plymouth and Norfolk

SENATE No. 2055

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 2055) of Patrick M. O'Connor for legislation to repeal the sales tax on boats built or rebuilt in the commonwealth. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1919 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act repealing the sales tax on boats built or rebuilt in the commonwealth.

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 2002 Official Edition,
- 2 is hereby amended by adding the following subsection:- () Sales of boats built or rebuilt and
- 3 delivered in Massachusetts by Massachusetts craftsmen.