

SENATE No. 2081

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 taxation of rolling stock.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	
<i>Peter J. Durant</i>	<i>Worcester and Hampshire</i>	<i>3/17/2025</i>

SENATE No. 2081

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 2081) of Bruce E. Tarr for legislation relative to the taxation of rolling stock. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1949 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act relative to the taxation of rolling stock.

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 1 of Chapter 64H of the general laws, as appearing in the 2022
2 Official Edition, is hereby amended by inserting, after the definition of “Retail establishment”,
3 the following new definition:-

4 “Rolling stock”, trucks, tractors, and trailers, used by common carriers to transport goods
5 in interstate commerce.

6 SECTION 2. Section 6 of Chapter 64H of the general laws, as so appearing, is hereby
7 further amended by inserting, after subsection (xx), the following new subsection:

8 “(yy) sales of rolling stock”

9 SECTION 3. Section 1 of Chapter 64I of the general laws, as so appearing, is amended
10 by inserting in line 8, after the words “ retail sale”, the following new words:- “rolling stock”, .

11 SECTION 4. Section 7 of chapter 64I of the general laws, as so appearing, is hereby
12 amended by inserting, after subsection (e), the following new subsection:-

13 “(f) storage, use or other consumption of rolling stock”.