

**SENATE . . . . . No. 2086**

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**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 sales tax reduction to 5%.

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. 2086**

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 2086) of Bruce E. Tarr for legislation relative to sales tax reduction to 5%. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1942 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act relative to sales tax reduction to 5%.

*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 2 of chapter 64H of the General Laws is hereby amended by  
2 striking the words “6.25 percent” and inserting in place thereof the words “5.84 percent”.

3 SECTION 2. Section 2 of Chapter 64I of the General Laws is hereby amended by striking  
4 the words “6.25 percent” and inserting in place thereof the words “5.84 percent”.

5 SECTION 3. Section 2 of chapter 64H of the General Laws is hereby amended by  
6 striking the words “5.84 percent” and inserting in place thereof the words “5.43 percent”.

7 SECTION 4. Section 2 of Chapter 64I of the General Laws is hereby amended by striking  
8 the words “5.84 percent” and inserting in place thereof the words “5.43 percent”.

9           SECTION 5. Section 2 of chapter 64H of the General Laws is hereby amended by  
10 striking the words “5.43 percent” and inserting in place thereof the words “5 percent”.

11           SECTION 6. Section 2 of Chapter 64I of the General Laws is hereby amended by striking  
12 the words “5.43 percent” and inserting in place thereof the words “5 percent”.

13           SECTION 7. Sections 1 and 2 shall take effect on August 1st, 2026.

14           SECTION 8. Sections 3 and 4 shall take effect on August 1st, 2027.

15           SECTION 9. Sections 5 and 6 shall take effect on August 1st 2028.