

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

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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 the taxation of rolling stock.

PETITION OF:

NAME:

*Bruce E. Tarr*

DISTRICT/ADDRESS:

*First Essex and Middlesex*

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

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[Pin Slip]

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[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”.