

SENATE No. 2694

The Commonwealth of Massachusetts

PRESENTED BY:

Paul W. Mark

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 promoting fair tax treatment for zero-emission vehicles.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Paul W. Mark</i>	<i>Berkshire, Hampden, Franklin and Hampshire</i>	
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>10/7/2025</i>
<i>Joan B. Lovely</i>	<i>Second Essex</i>	<i>10/21/2025</i>

SENATE No. 2694

By Mr. Mark, a petition (accompanied by bill, Senate, No. 2694) (subject to Joint Rule 12) of Paul W. Mark, Joanne M. Comerford and Joan B. Lovely for legislation to promote fair tax treatment for zero-emission vehicles. Revenue.

The Commonwealth of Massachusetts

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

An Act promoting fair tax treatment for zero-emission vehicles.

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 60A is hereby amended by inserting after the first
2 paragraph the following paragraph: -

3 “For the purpose of this excise, the list price for the year of manufacture of a zero-
4 emission motor vehicle that is purchased before January 1, 2035 and that is in vehicle classes 3
5 through 8, as defined by the Federal Highway Administration, shall be deemed to be the lesser of
6 the actual list price or the median list price, as determined by the commissioner, of internal
7 combustion engine motor vehicles of the same class, type and year of manufacture.”

8 SECTION 2. Section 25 of chapter 64H is hereby amended by inserting at the end thereof
9 the following:-

10 “For the purposes of this chapter, the receipts from the sale at retail of a zero-emission
11 motor vehicle that is purchased before January 1, 2035 and that is in vehicle classes 3 through 8,
12 as defined by the Federal Highway Administration, shall be deemed to be the lesser of the actual

- 13 sales price or the median sales price, as determined by the commissioner, of internal combustion
- 14 engine motor vehicles of the same class, type and year of manufacture.”