

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

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Ryan C. Fattman*

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*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 inventory tax.

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PETITION OF:

NAME:

*Ryan C. Fattman*

DISTRICT/ADDRESS:

*Worcester and Hampden*

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

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[Pin Slip]

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1806 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act relative to the inventory tax.

*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 5 of chapter 59 of the General Laws, as appearing in the 2022 Official Edition, is  
2 hereby amended by inserting after clause Nineteenth the following clause:-

3           Fifty-ninth. Merchandise situated in Massachusetts, including inventory held for sale;  
4 finished goods; products, goods, wares or stock in trade; work in progress; materials or supplies;  
5 and archived or stored goods.