

**HOUSE . . . . . No. 1467**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Cory Atkins and Michael J. Barrett***

*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 repeal of the sales tax exemption for aircraft.

PETITION OF:

| NAME:                  | DISTRICT/ADDRESS:     |
|------------------------|-----------------------|
| <i>Cory Atkins</i>     | <i>14th Middlesex</i> |
| <i>David M. Rogers</i> | <i>24th Middlesex</i> |
| <i>Steven Ultrino</i>  | <i>33rd Middlesex</i> |
| <i>Chris Walsh</i>     | <i>6th Middlesex</i>  |

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By Representative Atkins of Concord and Senator Barrett, a joint petition (accompanied by bill, House, No. 1467) of Cory Atkins and others for legislation to repeal certain tax exemptions for aircraft. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3496 OF 2015-2016.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

An Act relative to the repeal of the sales tax exemption for aircraft.

*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. The definition of “Tangible personal property” in section 1 of chapter 64H  
2 of the General Laws, as most recently amended by section 3 of chapter 95 of the acts of 2013, is  
3 hereby amended by adding the following sentence:- The commissioner may, by regulation,  
4 provide rules for considering the transfer of an interest in an aircraft a transfer of tangible  
5 personal property.

6           SECTION 2. Section 6 of said chapter 64H, as appearing in the 2012 Official Edition, is  
7 hereby amended by striking out subsections (uu) and (vv).

8           SECTION 3. Section 7 of chapter 64I of the General Laws, as so appearing, is hereby  
9 amended by striking out subsections (d) and (e).