

HOUSE No. 2553

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

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:	DISTRICT/ADDRESS:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Bradford R. Hill</i>	<i>4th Essex</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>

HOUSE No. 2553

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 2553) of Bradley H. Jones, Jr. and others relative to the taxation of trucks, tractors, trailers, and railcars that transport people or goods in interstate commerce. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

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, as appearing in the 2012 Official Edition, is
2 hereby amended by inserting, after the definition of “Retail establishment”, the following new
3 definition:-

4 “Rolling stock”, vehicles such as trucks, tractors, trailers, and railcars that transport
5 people or goods in interstate commerce.

6 SECTION 2. Section 6 of Chapter 64H, as most recently amended by chapter 165 of the
7 acts of 2014, is hereby further amended by inserting, after subsection (xx), the following new
8 subsection:

9 “(yy) sales of rolling stock”

10 SECTION 3. Section 1 of Chapter 64I, as appearing in the 2012 Official Edition, is
11 amended by inserting in line 6, after the words “ retail sale”, the following new words:- “rolling
12 stock”, .

13 SECTION 4. Section 7 of chapter 64I of the general laws, as so appearing, is hereby
14 amended by inserting, after subsection (e), the following new subsection:-

15 “(f) storage, use or other consumption of rolling stock”.