

HOUSE No. 2614

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry

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 sales tax exemption for trees.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Paul McMurtry</i>	<i>11th Norfolk</i>
<i>Tricia Farley-Bouvier</i>	<i>3rd Berkshire</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Angelo M. Scaccia</i>	<i>14th Suffolk</i>

HOUSE No. 2614

By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 2614) of Paul McMurtry and others for legislation exempt sales of living trees used in commercial and residential landscapes from the sales tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2668 OF 2013-2014.]

The Commonwealth of Massachusetts

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

An Act relative to sales tax exemption for trees.

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. Paragraph (p) of section 6 of chapter 64H of the General Laws, as most
2 recently amended by section 41 of chapter 182 of the acts of 2008, is hereby further amended by
3 striking out, at the end of clause (3), the word “and” .

4 SECTION 2. Said paragraph (p) of said section 6 of said chapter 64H, as so appearing, is
5 hereby further amended by adding at the end the following clause:- ; and (5) sales of all living
6 trees used in commercial and residential landscapes.