

**HOUSE . . . . . No. 2636**

---

The Commonwealth of Massachusetts

\_\_\_\_\_  
PRESENTED BY:

*Peter V. Kocot*

\_\_\_\_\_

*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 passage of the accompanying bill:

An Act relative to the taxation of farm machinery.

\_\_\_\_\_  
PETITION OF:

NAME:

DISTRICT/ADDRESS:

-----  
*Peter V. Kocot*

-----  
*1st Hampshire*

-----  
*Denise Andrews*

-----  
*2nd Franklin*

**HOUSE . . . . . No. 2636**

---

By Mr. Kocot of Northampton, a petition (accompanied by bill, House, No. 2636) of Peter V. Kocot and Denise Andrews relative to the taxation of farm machinery. Revenue.

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ HOUSE  
□ , NO. 2543 OF 2011-2012.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the Year Two Thousand Thirteen**  
\_\_\_\_\_

An Act relative to the taxation of farm machinery.

*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 26 of Chapter 64H of the General Laws is hereby amended by  
2 inserting after the word “highway” the following: -“...provided, that the term “motor vehicle”  
3 shall also include heavy equipment, including backhoes, bucket loaders, plows, harvesters and  
4 tractors used on farms or for agricultural purposes.”