The Commonwealth of Massachusetts

PRESENTED BY:

Shaunna L. O'Connell and Ryan C. Fattman

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 exempting inventory from taxation.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Shaunna L. O'Connell	3rd Bristol
Ryan C. Fattman	Worcester and Norfolk
Donald R. Berthiaume, Jr.	5th Worcester
Leah Cole	12th Essex
David F. DeCoste	5th Plymouth
Geoff Diehl	7th Plymouth
Randy Hunt	5th Barnstable
Kevin J. Kuros	8th Worcester
Marc T. Lombardo	22nd Middlesex
James J. Lyons, Jr.	18th Essex
Leonard Mirra	2nd Essex
Susannah M. Whipps Lee	2nd Franklin

FILED ON: 1/16/2015

HOUSE No. 2642

By Representative O'Connell of Taunton and Senator Fattman, a joint petition (accompanied by bill, House, No. 2642) of Shaunna L. O'Connell and others for legislation to exempt certain inventory from taxation. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION SEE HOUSE, NO. 2685 OF 2013-2014.]

The Commonwealth of Massachusetts

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

An Act exempting inventory from taxation.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- Notwithstanding any general or special law to the contrary, Section 5 of Chapter 59 of the
- 2 General Laws, as most recently amended by Chapter 108 of the acts of 2012, is hereby further
- 3 amended by adding a clause thereto:-
- 4 Nineteenth A, Merchandise situated in Massachusetts, including inventory held for sale;
- 5 finished goods; products, goods, wares or stock in trade; work in progress; materials or supplies,
- 6 and archived or stored goods.