

HOUSE No. 3916

The Commonwealth of Massachusetts

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

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 of the General Laws, as appearing in the 2016
2 Official Edition, is hereby amended by inserting, after the definition of “Retail establishment”,
3 the following definition:-

4 “Rolling stock”, trucks, tractors, and trailers, used by common carriers to transport goods
5 in interstate commerce.

6 SECTION 2. Section 6 of said chapter 64H, as so appearing, is hereby amended by
7 inserting, after subsection (xx), the following new subsection:-

8 (yy) Sales of rolling stock.

9 SECTION 3. Section 1 of chapter 64I, as so appearing, is amended by inserting in line 5,
10 after the words “retail establishment”, the following words:-

11 , “rolling stock”.

12 SECTION 4. Section 7 of said chapter 64I, as so appearing, is hereby amended by
13 inserting, after subsection (e), the following new subsection:-
14 (f) Storage, use or other consumption of rolling stock.