

HOUSE No. 4623

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, May 13, 2024.

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1757) of Michael J. Barrett for legislation to exempt electric vehicle chargers from the sales tax and the petition (accompanied by bill, House, No. 2931) of David M. Rogers and Michelle L. Ciccolo relative to sales tax exemptions for battery electric vehicles or fuel cell powered vehicles, reports recommending that the accompanying bill (House, No. 4623) ought to pass.

For the committee,

MARK J. CUSACK.

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**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to sales tax exemptions for electric vehicles.

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 6 of chapter 64 H is hereby amended by inserting after subsection
2 xx, the following subsections:

3 (yy) The receipts from the first fifty thousand dollars of the retail sale of a qualifying
4 zero-emission vehicle. For the purpose of this section, qualified vehicles shall mean a battery
5 electric vehicle or a fuel cell powered vehicle.

6 (zz) Sales of an electric vehicle charging station, as defined in section 16 of chapter 25A,
7 or individual replacement components of an electric vehicle charging station.

8 SECTION 2. Subsection (zz) of said section 6 of said chapter 64H is hereby repealed.

9 SECTION 3. Section 2 of this act shall take effect on January 1, 2030.