

**SENATE . . . . . No. 1486**

---

The Commonwealth of Massachusetts

PRESENTED BY:

***Robert L. Hedlund***

*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 repealing the sales tax on boats built or rebuilt in the Commonwealth.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Robert L. Hedlund</i>	<i>Plymouth and Norfolk</i>
<i>James M. Cantwell</i>	<i>4th Plymouth</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>
<i>Viriato M. deMacedo</i>	<i>Plymouth and Barnstable</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>

**SENATE . . . . . No. 1486**

---

By Mr. Hedlund, a petition (accompanied by bill, Senate, No. 1486) of Robert L. Hedlund, James M. Cantwell, Richard J. Ross, Donald F. Humason, Jr. and other members of the General Court relative to repealing the sales tax on the sale of boats built or rebuilt in the Commonwealth. Revenue.

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1341 OF 2013-2014.]

The Commonwealth of Massachusetts

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

An Act repealing the sales tax on boats built or rebuilt in the Commonwealth.

*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 6 of chapter 64H of the General Laws, as appearing in the 2014 Official Edition,
- 2 is hereby amended by adding the following subsection:—(ww) Sales of boats built or rebuilt and
- 3 delivered in Massachusetts by Massachusetts craftsmen.