

**SENATE . . . . . No. 1967**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Patrick M. O'Connor***

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*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.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>3/8/2021</i>

**SENATE . . . . . No. 1967**

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1967) of Patrick M. O'Connor and Mathew J. Muratore for legislation to repeal the sales tax on boats built or rebuilt in the Commonwealth. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1734 OF 2019-2020.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
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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 2002 Official Edition,
- 2 is hereby amended by adding the following subsection:—( ) Sales of boats built or rebuilt and
- 3 delivered in Massachusetts by Massachusetts craftsmen.