

SENATE No. 1995

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 relative to vehicle registration and sales tax.

PETITION OF:

NAME:

Bruce E. Tarr

DISTRICT/ADDRESS:

First Essex and Middlesex

SENATE No. 1995

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1995) of Bruce E. Tarr for legislation relative to vehicle registration and sales tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1773 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to vehicle registration and sales tax.

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

- 1 Notwithstanding the provisions of any general or special law to the contrary, capital lease
- 2 financing shall not be treated in a manner differently than debt financing and track lease
- 3 financing for the purposes of collecting state tax by the Department of Revenue.