

HOUSE No. 2517

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

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 the taxation of rolling stock.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Bradford Hill</i>	<i>4th Essex</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>
<i>Marc T. Lombardo</i>	<i>22nd Middlesex</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Angelo L. D'Emilia</i>	<i>8th Plymouth</i>
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>
<i>Brendan P. Crighton</i>	<i>Third Essex</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Daniel Cahill</i>	<i>10th Essex</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>

Michael D. Brady

Second Plymouth and Bristol

HOUSE No. 2517

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 2517) of Bradley H. Jones, Jr. and others relative to the taxation of trucks, tractors, trailers and railcars that transport people or goods in interstate commerce. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

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 chapter 64H, as so appearing, is hereby amended by inserting,
7 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 new words:- , “rolling stock”.

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