

**HOUSE . . . . . No. 1545**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Bradley H. Jones, Jr.***

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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 relative to the taxation of rolling stock.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</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>F. Jay Barrows</i>	<i>1st Bristol</i>
<i>Angelo L. D'Emilia</i>	<i>8th Plymouth</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>James J. Lyons, Jr.</i>	<i>18th Essex</i>
<i>Brian Murray</i>	<i>10th Worcester</i>
<i>Daniel Cahill</i>	<i>10th Essex</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Brendan P. Crighton</i>	<i>11th Essex</i>
<i>Geoff Diehl</i>	<i>7th Plymouth</i>

**HOUSE . . . . . No. 1545**

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By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 1545) 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.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2553 OF 2015-2016.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
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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 new 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 of the general laws, as so appearing, is hereby  
7   further amended by inserting, after subsection (xx), the following new subsection:

8           “(yy) sales of rolling stock”

9           SECTION 3. Section 1 of Chapter 64I of the general laws, as so appearing, is amended  
10 by inserting in line 6, after the words “ retail sale”, the following new words:- “rolling stock”, .

11           SECTION 4. Section 7 of chapter 64I of the general laws, as so appearing, is hereby  
12 amended by inserting, after subsection (e), the following new subsection:-

13           “(f) storage, use or other consumption of rolling stock”.