

**HOUSE . . . . . No. 2613**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Peter V. Kocot*

*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 machinery.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Peter V. Kocot</i>	<i>1st Hampshire</i>
<i>Carlos Gonzalez</i>	<i>10th Hampden</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>

**HOUSE . . . . . No. 2613**

By Mr. Kocot of Northampton, a petition (accompanied by bill, House, No. 2613) of Peter V. Kocot, Carlos Gonzalez and Donald F. Humason, Jr. relative to the taxation of farm machinery. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2578 OF 2015-2016.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

An Act relative to the taxation of machinery.

*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 26 of Chapter 64H of the General Laws is hereby amended by  
2 inserting after the word “highway” the following: -“...provided, that the term “motor vehicle”  
3 shall also include heavy equipment, including backhoes, bucket loaders, plows, harvesters and  
4 tractors used on farms or by small businesses.”