

**HOUSE . . . . . No. 2668**

---

The Commonwealth of Massachusetts

PRESENTED BY:

*Paul McMurtry*

*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 passage of the accompanying bill:

An Act relative to sales tax exemption for trees.

PETITION OF:

NAME:

*Paul McMurtry*

DISTRICT/ADDRESS:

*11th Norfolk*

**HOUSE . . . . . No. 2668**

---

By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 2668) of Paul McMurtry for legislation exempt sales of living trees used in commercial and residential landscapes from the sales tax. Revenue.

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION

SEE

HOUSE  
 , NO. 3002 OF 2011-2012.]

The Commonwealth of Massachusetts

\_\_\_\_\_  
**In the Year Two Thousand Thirteen**  
\_\_\_\_\_

An Act relative to sales tax exemption for trees.

*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. Paragraph (p) of section 6 of chapter 64H of the General Laws, as most  
2 recently amended by section 41 of chapter 182 of the acts of 2008, is hereby further amended by  
3 striking out, at the end of clause (3), the word “and” .

4 SECTION 2. Said paragraph (p) of said section 6 of said chapter 64H, as so appearing, is  
5 hereby further amended by adding at the end the following clause:- ; and (5) sales of all living  
6 trees used in commercial and residential landscapes.