

By Mr. Durand of Marlborough, petition of Robert A. Durand and another for legislation to provide a sales tax exemption for mandated pollution control expenditures and devices. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT PROVIDING FOR A SALES TAX EXEMPTION FOR MANDATED POLLUTION CONTROL EXPENDITURES AND DEVICES.

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 (s) of section six of chapter sixty-four
2 H of the General Laws, as appearing in the 1988 Official Edition,
3 is hereby amended by inserting in line 298 after the words "or
4 function;" the following words: — "or used as an adjunct or
5 attachment to such machinery already exempt under this section
6 which adjunct or attachment is required under federal or state law,
7 regulation or rule to safeguard the health and safety of workers,
8 the public or the environment in general;"

1 SECTION 2. Paragraph (r) of section six of chapter sixty-four
2 H of the General Laws, as appearing in the 1986 Official Edition,
3 is hereby amended by striking out the first sentence and inserting
4 in place thereof the following sentence: —
5 "(r) Sales of materials, tools and fuel, or any substitute
6 therefor, which become an ingredient or component part of
7 tangible personal property to be sold or which are used and
8 consumed directly and exclusively in agricultural production;
9 commercial fishing; in an industrial plant in the actual
10 manufacture of tangible personal property to be sold, including
11 the publishing of a newspaper; in the operation of commercial
12 radio broadcasting or television transmission; in the furnishing
13 of power to an industrial manufacturing plant; in the furnishing

14 of gas, water, steam or electricity when delivered to consumers
15 through mains, lines or pipes; in research and development by a
16 manufacturing corporation or a research and development
17 corporation within the meaning of sections thirty-eight C or forty-
18 two B of chapter sixty-three; or in the operation of industrial waste
19 treatment facilities or industrial air pollution control facilities as
20 defined in section thirty-eight D of chapter sixty-three provided
21 the facilities have been certified according to the provisions of said
22 section thirty-eight D of said chapter sixty-three.”

1 SECTION 3. Paragraph (s) of said section six of said chapter
2 sixty-four H, is hereby amended by striking out the first sentence
3 and inserting in place thereof the following sentence: —

4 “(s) Sales machinery, or replacement parts thereof, used
5 directly and exclusively in agricultural production; in commercial
6 fishing; in an industrial plant in the actual manufacture,
7 conversion or processing of tangible personal property to be sold,
8 including the publishing of a newspaper; in the operation of
9 commercial radio broadcasting or television transmission; in the
10 furnishing of power to an industrial manufacturing plant; in the
11 furnishing of gas, water, steam or electricity when delivered to
12 consumers through mains, lines or pipes; in the production of
13 animals for research, testing, or other purposes relating to the
14 promotion or maintenance of the health, safety or well being of
15 human beings or animals; or in research and development by a
16 manufacturing corporation or a research and development
17 corporation within the meaning of section thirty-eight C or forty-
18 two B of chapter sixty-three; or in the operation of industrial waste
19 treatment facilities or industrial air pollution control facilities as
20 defined in section thirty-eight D of chapter sixty-three provided
21 the facilities have been certified according to the provisions of said
22 section thirty-eight D of said chapter sixty-three.”

1 SECTION 4. This act shall take effect for taxable years ending
2 on and after December 31, 1990.