

HOUSE No. 936

By Mr. Kuss of Fall River, petition of Matthew J. Kuss and James A. O'Brien, Jr., that certain medical implements and materials commonly used by colostomy or ileostomy patients be exempt from the sales tax. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Three.

AN ACT EXEMPTING CERTAIN MEDICAL IMPLEMENTS AND MATERIALS COMMONLY USED BY COLOSTOMY OR ILEOSTOMY PATIENTS FROM THE TAX ON RETAIL SALES.

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 6 of chapter 64H of the General Laws, as most
2 recently amended by chapter 555 of the acts of 1967, is hereby
3 further amended by adding after paragraph (y), the following
4 paragraph: —

5 (z) All medical implements and materials purchased by
6 persons who have undergone colostomy or ileostomy and which
7 are used entirely for such condition.

No. 338

1888

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