

HOUSE No. 3301

By Mr. Cahillane of Springfield, petition of Sean Cahillane relative to the exemption from the state sales tax of certain energy systems. Energy.

The Commonwealth of Massachusetts

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

AN ACT RELATING TO THE EXEMPTION FROM THE STATE SALES TAX OF CERTAIN ENERGY SYSTEMS.

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. Chapter 64H of the General Laws is hereby
2 amended by inserting after section 6 (bb) the following subsection
3 (cc):—

4 Sales of equipment directly relating to any solar, wind-powered,
5 or heat pump system, which is being utilized as a primary or
6 auxiliary power system for the purpose of heating or otherwise
7 supplying the energy needs of the person's principal residence in
8 the Commonwealth.

1 SECTION 2. APPLICABILITY — The provisions of this act
2 apply to sales made on or after January 1, 1978.

