

By Mr. Cohen of Andover, petition of Gerald M. Cohen relative to the tax imposed on sales of certain materials and machinery used in the operation of pollution control facilities. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT RELATIVE TO THE TAX IMPOSED ON SALES OF CERTAIN MATERIALS AND MACHINERY USED IN THE OPERATION OF CERTAIN POLLUTION CONTROL FACILITIES.

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 (r) of section six of chapter sixty-four
2 H of the General Laws, as most recently amended by section one of
3 chapter six hundred and twenty of the Acts of nineteen hundred
4 and seventy-seven, is hereby further amended by striking out the
5 first sentence and inserting in place thereof the following sen-
6 tence: —

7 (r) Sales of materials, tools and fuel, or any substitute therefor,
8 which become an ingredient or component part of tangible personal
9 property to be sold or which are used and consumed directly and
10 exclusively in agricultural production; in commercial fishing; in an
11 industrial plant in the actual manufacture of tangible personal
12 property to be sold, including the publishing of a newspaper; in the
13 operation of commercial radio broadcasting or television trans-
14 mission; in the furnishing of power to an industrial manufacturing
15 plant; in the furnishing of gas, water, steam or electricity when
16 delivered to consumers through mains, lines or pipes; in research
17 and development by a manufacturing corporation or a research
18 and development corporation within the meaning of sections thir-
19 ty-eight C or forty-two B of chapter sixty-three; or in the operation
20 of industrial waste treatment facilities or industrial air pollution
21 control facilities as defined in section thirty-eight D of chapter
22 sixty-three provided the facilities have been certified according to

23 the provisions of said section thirty-eight D of said chapter sixty-
24 three.

1 SECTION 2. Paragraph(s) of said section six of said chapter
2 sixty-four H, as most recently amended by section two of chapter
3 six hundred and twenty of the Acts of nineteen hundred and
4 seventy-seven, is hereby further amended by striking out the first
5 sentence and inserting in place thereof the following sentence: —

6 (s) Sales of machinery, or replacement parts thereof, used
7 directly and exclusively in agricultural production; in commercial
8 fishing; in an industrial plant in the actual manufacture, conver-
9 sion or processing of tangible personal property to be sold, includ-
10 ing the publishing of a newspaper; in the operation of commercial
11 radio broadcasting or television transmission; in the furnishing of
12 power to an industrial manufacturing plant; in the furnishing of
13 gas, water, steam or electricity when delivered to consumers
14 through mains, lines or pipes; in research and development by a
15 manufacturing corporation or a research and development corpo-
16 ration within the meaning of section thirty-eight C or forty-two B
17 of chapter sixty-three; or in the operation of industrial waste
18 treatment facilities or industrial air pollution control facilities as
19 defined in section thirty-eight D of chapter sixty-three provided the
20 facilities have ben certified according to the provisions of said
21 section thirty-eight D of said chapter sixty-three.