

HOUSE No. 3867

By Mr. Desmond of Lowell, petition of John J. Desmond for legislation to provide that the sales tax shall apply to certain sales made in the furnishing of power to an industrial manufacturing plant. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Seven.

AN ACT PROVIDING THAT THE TAX ON RETAIL SALES OF TANGIBLE PERSONAL PROPERTY SHALL APPLY TO CERTAIN SALES MADE IN THE FURNISHING OF POWER TO AN INDUSTRIAL MANUFACTURING PLANT.

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. Subsection 6 of section 1 of chapter 14 of the
2 acts of 1966 is hereby amended by striking out paragraph (r)
3 and inserting in place thereof the following paragraph:—

4 (r) Sales of materials, tools and fuel, or any substitute
5 therefor, which become an ingredient or component part of
6 tangible personal property to be sold or which are consumed
7 and used directly in agricultural production; in commercial
8 fishing; in an industrial plant in the process of the manufac-
9 ture of tangible personal property to be sold, including the
10 publishing of a newspaper; in the operation of commercial
11 radio broadcasting or television transmission; or in the
12 furnishing of gas, water, steam or electricity when delivered
13 to consumers through mains, lines or pipes. For the purpose
14 of this paragraph, the raising of poultry and livestock shall be
15 construed to be included in the term “agricultural produc-
16 tion”.

1 SECTION 2. Said subsection 6 of said section 1 of said
2 chapter 14, is hereby further amended by striking out

3 paragraph (s) and inserting in place thereof the following
4 paragraph:—

5 (s) Sales of machinery, or replacement parts thereof, used
6 directly in agricultural production; in commercial fishing; in
7 an industrial plant in the manufacture, conversion or proces-
8 sing of tangible personal property to be sold, including the
9 publishing of a newspaper; in the operation of commercial
10 radio broadcasting or television transmission; or in the
11 furnishing of gas, water, steam or electricity when delivered
12 to consumers through mains, lines or pipes. For the purposes
13 of this paragraph, the raising of poultry and livestock shall be
14 construed to be included in the term "agricultural produc-
15 tion".