

By Mr. DiLorenzo of Boston, petition of George DiLorenzo for exempting certain transportation items of common carriers of passengers from the sales tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO EXEMPT FROM THE SALES AND USE TAX, OR AS COMMONLY KNOWN AS THE SALES TAX; "CERTAIN TRANSPORTATION ITEMS OF COMMON CARRIERS OF PASSENGERS".

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(r) of section 1 of chapter 14 of
2 the acts of 1966 is hereby amended by striking out the period
3 after the word "pipes" in the tenth line and inserting a semi-
4 colon, so as to read as follows:—

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 consumed
8 and used directly in agricultural production; in commercial
9 fishing; in an industrial plant in the process of the manu-
10 facture of tangible personal property to be sold, including the
11 publishing of a newspaper; in the operation of commercial
12 radio broadcasting or television transmission; in the furnish-
13 ing of power to an industrial manufacturing plant; or in the
14 furnishing of gas, water, steam or electricity when delivered
15 to consumers through mains, lines or pipes; or in the furnish-
16 ing of transportation services by common carriers of pas-
17 sengers or property. For the purpose of this paragraph, the
18 raising of poultry and livestock shall be construed to be
19 included in the term "agricultural production".

1 SECTION 2. Subsection 6(s) of section 1 of chapter 14 of the
2 acts of 1966 is hereby amended so as to read as follows:—

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