

HOUSE No. 225

Accompanying the eighteenth recommendation of the State Tax Commission (House, No. 207). Taxation.

The Commonwealth of Massachusetts

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

AN ACT CLARIFYING THE TERM "USE" UNDER THE USE TAX LAW.

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 of chapter 64I of the General Laws is hereby
2 amended by striking out the first sentence in paragraph (5) and
3 inserting in place thereof the following sentence: —

4 (5) "Use", the exercise of any right or power over tangible
5 personal property incident to the ownership of that property,
6 or by any transaction where possession is given, except that it
7 does not include the sale of that property in the regular course
8 of business.

Resolved, That the Committee on the Judiciary be authorized to report the following bill:

THE CONSTITUTIONALITY OF THE ACT

TO AMEND THE ACT TO REGULATE THE TRADE AND COMMERCE OF THE UNITED STATES

IN RELATION TO THE TRADE AND COMMERCE OF THE UNITED STATES

That the Constitution of the United States be amended so that the power of Congress shall extend to the regulation of the trade and commerce of the United States in all cases where the same may be affected by the laws of the United States.

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Approved: _____