

HOUSE No. 1093

By Mr. Howarth of Springfield, petition of Robert L. Howarth that certain medical equipment be exempt from the sales tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING CERTAIN MEDICAL EQUIPMENT FROM THE RETAIL SALES TAX.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Clause (L) of section 6 of chapter 64H of the General Laws,
- 2 as appearing in the 1984 Official Edition, is hereby amended by
- 3 inserting after the word "crutches," in line 156, the words: —
- 4 liftchairs, commodes, bathroom safety equipment, trapeze, wheel
- 5 chair ramps, lifts and stair elevators and all parts and accessories
- 6 for items contained herein, and all medicaid and medicare
- 7 approved durable medical equipment.

