

SENATE No. 1147

By Mr. Quinlan, a petition of George W. Shattuck, Alan P. Danovitch and John M. Quinlan for legislation to provide that certain industrial waste treatment equipment shall be exempt from the retail sales tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING THAT CERTAIN INDUSTRIAL WASTE TREATMENT EQUIPMENT SHALL BE EXEMPT 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 Section 6 of chapter 64H of the General Laws is hereby
2 amended by adding after paragraph (x) the following para-
3 graph: —

4 (y) Equipment purchased for the treatment, neutralization
5 or stabilization of industrial waste from a point immediately
6 preceding the point of such treatment, neutralization or stabi-
7 lization to the point of disposal, excluding such equipment
8 which is purchased for the primary purpose of salvaging ma-
9 terials which are usable in the manufacturing process or are
10 marketable.

