

**SENATE . . . . . No. 1442**

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By Ms. Melconian, a petition (accompanied by bill, Senate, No. 1442) of Linda J. Melconian for legislation relative to the sales tax on electricity. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT RELATIVE TO THE SALES TAX ON ELECTRICITY.

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

1 Subsection (i) of Section 6 of Chapter 64H of the General  
2 Laws, as appearing in the 1990 Official Edition, is hereby amend-  
3 ed by inserting in line 159, after the word "heating" the following  
4 words: — "or refrigeration".

5 Section 2. Said subsection is further amended by inserting in  
6 line 164, after the word "heating" the following words: — "or  
7 refrigeration".

8 Section 3. Said subsection is further amended by inserting in  
9 line 167, after the word "business" the following: — "or a system-  
10 ized storage facility necessary to maintain the integrity of a  
11 product. The term "processing" shall include the distribution of a  
12 product by an intermediate party if distribution requires the use of  
13 a specialized storage facility".

