

By Mr. Hawke of Gardner, petition of Robert D. Hawke relative to the sales tax on materials and machinery used in the operation of certain pollution control and hazardous waste treatment facilities. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE TAX IMPOSED ON CERTAIN SALES OF CERTAIN MATERIALS AND MACHINERY USED IN THE OPERATION OF CERTAIN POLLUTION CONTROL AND HAZARDOUS WASTE TREATMENT FACILITIES.

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. Paragraph (r) of section six of chapter sixty-
2 four H of the General Laws, as appearing in the 1988 Official
3 Edition is amended by striking out the first sentence and inserting
4 in place thereof the following sentence: —

5 (r) Sales of materials, tools and fuel, or any substitute therefor
6 which become an ingredient or component part of tangible per-
7 sonal property to be sold or which are used and consumed directly
8 and exclusively in agricultural production; commercial fishing; in
9 an industrial plant in the actual manufacture of tangible personal
10 property to be sold, including the publishing of a newspaper; in
11 the operation of commercial radio broadcasting or television
12 transmission; in the furnishing of gas, water, steam or electricity
13 when delivered to consumers through mains, lines or pipes; in
14 research and development by the manufacturing corporation or a
15 research and development corporation within the meaning of sec-
16 tion thirty-eight C or forty-two B of chapter sixty-three; or in the
17 operation of industrial waste treatment facilities or industrial air
18 pollution control facilities as defined in section thirty-eight of said
19 chapter sixty-three.

1 SECTION 2. Paragraph (s) of said section six of chapter sixty-
2 four H, is hereby further amended by striking out the first sen-
3 tence and inserting in place thereof the following sentence: —

4 (s) Sales of machinery, or replacement parts thereof, used
5 directly and exclusively in agricultural production; in commercial
6 fishing; in an industrial plant in the actual manufacture, conver-
7 sion or processing of tangible personal property to be sold, includ-
8 ing the publishing of a newspaper; in the operation of commercial
9 radio broadcasting or television transmission; in the furnishing of
10 power to an industrial manufacturing plant; in the furnishing of
11 gas, water, steam or electricity when delivered to consumers
12 through mains, lines or pipes; in research and development by a
13 manufacturing corporation or a research and development corpo-
14 ration within the meaning of section thirty-eight C or forty-two B
15 of chapter sixty-three; or in the operation of industrial waste treat-
16 ment facilities or industrial air pollution control facilities as
17 defined in section thirty-eight D of chapter sixty-three provided
18 the facilities have been certified according to the provisions of
19 said section thirty-eight D of said chapter sixty-three.

1 SECTION 3. This act shall take effect for taxable years ending
2 on and after December 31, 1994.