

By Ms. Rogeness of Longmeadow, petition of Mary S. Rogeness and other members of the General Court relative to certain exemptions from the sales and use tax concerning energy usage. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT REGARDING ENERGY USAGE 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 1. The definition of “Tangible personal property” in  
2 section 1 of chapter 64H of the General Laws, as appearing in the  
3 1992 Official Edition, is hereby amended by inserting the word  
4 “not”, in line 192, following the word “shall”.

1 SECTION 2. Section 6(i) of chapter 64H of the General Laws,  
2 as appearing in the 1992 Official Edition, is hereby amended by  
3 deleting subsections (2) and (3), in their entirety, beginning in  
4 line 134 with the words “gas” and ending in line 146 with the  
5 word “business.”

1 SECTION 3. Section 6(j) of chapter 64H of the General Laws,  
2 as appearing in the 1992 Official Edition, is hereby amended by  
3 inserting the words “or business” after the word “residential”, in  
4 line 152, and deleting subsections (2) and (3), in their entirety,  
5 beginning with the words “fuel”, in line 152, and ending with the  
6 word “railroads” in line 162.

1 SECTION 4. Section 6(r) of chapter 64H of the General Laws,  
2 as appearing in the 1992 Official Edition, is hereby amended by  
3 striking the sentence, “However, the exemption in this paragraph  
4 so far as it applies to sales of electricity, gas and steam consumed  
5 and used directly and exclusively in an industrial plant in the

6 actual manufacture of tangible personal property to be sold shall  
7 be limited to the extent allowed in paragraph (i).”

1 SECTION 5. Section 6(qq) of chapter 64H of the General  
2 Laws, as appearing in the 1992 Official Edition, is hereby  
3 amended by striking the entire paragraph.