

SENATE No. 1647

By Ms. Melconian, a petition (accompanied by bill, Senate, No. 1647) of Linda J. Melconian and Mary S. Rogeness for legislation relative to the sales tax on electricity. Taxation.

The Commonwealth of Massachusetts

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

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

1 SECTION 2. Said subsection is further amended by inserting
2 in line 164, after the word “heating” the following words: — “or
3 refrigeration”.

1 SECTION 3. Said subsection is further amended by inserting
2 in line 167, after the word “business” the following: — “or a sys-
3 temized storage facility necessary to maintain the integrity of a
4 product. The term “processing” shall include the distribution of a
5 product by an intermediate party if distribution requires the use of
6 a specialized storage facility”.

