

HOUSE No. 1883

By Mr. Card of Holbrook, petition of Andrew H. Card, Jr., for legislation to exempt certain building materials and supplies from the sales tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING CERTAIN BUILDING MATERIALS AND SUPPLIES FROM THE 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, as most recently
2 amended by the Acts of 1979, is hereby amended by adding the
3 following paragraph: —

4 (gg) Sales of building materials and supplies to be used in the
5 construction of any new residential dwelling.

6 Said materials and supplies shall include but not be limited to
7 fixtures and equipment which shall mean furnaces, air handling
8 equipment, water heaters, bath tubs, sinks, commodes, faucets and
9 fittings, light switches, electrical outlets, circuit breakers, thermo-
10 stats and controls; plumbing system which shall mean all pipes and
11 their fittings including septic tanks and their pipe fields, electrical
12 system which shall mean all wiring and connections including
13 electrical boxes; heating and cooling system which shall mean all
14 duct work, steam and water pipes, registers and dampers; unit
15 masonry work which shall mean all basement and foundation
16 materials including chimney materials; and carpentry materials
17 which shall mean all lumber, insulation, shingle and roofing tiles,
18 doors, windows and wall board.

