

By Mr. Larkin of Pittsfield, petition of the Associated Industries of Massachusetts, Peter J. Larkin and other members of the General Court for legislation to provide for an exemption from the sales tax for expenditures for mandated pollution control devices and safety equipment. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR A SALES TAX EXEMPTION FOR POLLUTION CONTROL AND SAFETY EXPENDITURES.

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 6 of Chapter 64H of the
2 General Laws, as appearing in the 1994 Official Edition, is hereby
3 amended by inserting after the words "to be sold" in line 232 the
4 following words:— "or to satisfy pollution control or worker
5 safety requirements,".

1 SECTION 2. Paragraph (s) of Section 6 of Chapter 64H, as
2 appearing in the 1994 Official Edition, is hereby amended by
3 inserting after the words "sales of machinery" in line 253, the
4 following words:— "including pollution control or worker safety
5 machinery and equipment," and in line 274 after the words "prop-
6 erty to be sold" the following words:— "to satisfy pollution con-
7 trol or worker safety requirements;".

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