

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

The Commonwealth of Massachusetts

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

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
3 the 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 word "gas" and ending in line 146 with the word
5 "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 word "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 so
4 far as it applies to sales of electricity, gas and steam consumed and
5 used directly and exclusively in an industrial plant in the actual
6 manufacture of tangible personal property to be sold shall be limited
7 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 amended
 3 by striking the entire paragraph.