

HOUSE No. 5541

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, May 12, 1971.

The committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 2534) of Matthew J. Kuss that certain medical implements and materials commonly used by colostomy patients be exempt from the sales tax, report recommending that the accompanying bill (House, No. 5541) ought to pass.

For the committee,

JAMES A. O'BRIEN, JR.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING CERTAIN MEDICAL IMPLEMENTS AND MATERIALS COMMONLY USED BY COLOSTOMY OR ILEOSTOMY PATIENTS FROM THE TAX ON RETAIL SALES.

Be it enacted by the Senate and House of Representatives General Court assembled, and by the authority of the same, as follows:

1 SECTION 6 of chapter 64H of the General Laws, as most
2 recently amended by chapter 69 of the acts of 1967, is hereby
3 further amended by adding after paragraph (x), the following
4 paragraph: —

5 (y) All medical implements and materials purchased by
6 persons who have undergone colostomy or ileostomy and which
7 are used entirely for such condition.