

By Mr. Saltmarsh of Winchester, petition of Sherman W. Saltmarsh, Jr., for legislation to limit the sales tax imposed on the sale of new construction equipment where trade-in of used equipment is involved in the sale of such equipment. Taxation.

The Commonwealth of Massachusetts

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

AN ACT LIMITING THE SALES TAX IMPOSED ON THE SALE OF NEW CONSTRUCTION EQUIPMENT WHERE TRADE-IN OF USED EQUIPMENT IS INVOLVED IN THE SALE.

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. Section twenty-six of chapter sixty-four H of the
2 General Laws is hereby amended by striking out the word "high-
3 way", as it appears at the end of the third sentence of said section,
4 and by inserting in place thereof the following words:
5 highway, including construction vehicles designed for use in the
6 construction, repair or reconstruction of public ways, or in the
7 installation or repair of utilities thereunder.

1 SECTION 2. Section twenty-seven of chapter sixty-four I of the
2 General Laws is hereby amended by striking out the word "high-
3 way", as it appears at the end of the second sentence of said section,
4 and by inserting in place thereof the following words:
5 highway, including construction vehicles designed for use in the
6 construction, repair or reconstruction of public ways, or in the
7 installation or repair of utilities thereunder.

