

HOUSE No. 4116

By Mr. Cahoon of Chatham, petition of Howard C. Cahoon, Jr., that equipment directly relating to any wood-fueled heating system be exempt from the sales tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO SALES TAX EXEMPTION.

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 last amended
2 by Chapter 796 of the Acts of 1979, is hereby amended by striking
3 out subsection (gg) and inserting the following new subsection: —
4 (gg) Sales of equipment directly relating to any wood-fueled
5 heating system, which is being utilized as a primary or secondary
6 heating system for the purpose of heating a person's principal
7 residence in the commonwealth, providing such equipment had
8 been approved by the state fire marshal or state building code
9 commission.

