

# HOUSE . . . . . No. 3422

By Mr. Flood of Canton, petition of John H. Flood relative to film purchased by professional photographers under the sales tax law. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

### AN ACT AMENDING THE SALES 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 6 of Chapter 64H of the General Laws as appearing  
2 in the 1988 Official Edition is hereby amended by striking out  
3 subsection (m) and inserting in place thereof the following: —

4 (m) Sales of newspapers, magazines, books required for  
5 instructional purposes in educational institutions, books used for  
6 religious worship, publications of any corporation, foundation,  
7 organization, or institution described in paragraph (e) of this  
8 section, motion picture films for commercial exhibition, industrial  
9 productions on film or videotape, whether promotional or  
10 educational in nature, and commercials produced on film or  
11 videotape.

1 SECTION 2. Said section 6 of Chapter 64H is hereby further  
2 amended by inserting after subsection (ll) the following: —

3 (mm) Film purchased by a professional photographer to be used  
4 exclusively in his regular course of business.

1 SECTION 3. The provisions of this Act shall take effect on  
2 January first, nineteen hundred and eighty-eight.

