

What is machinery for personal property tax purposes in Massachusetts?

Machinery is generally a mechanical device with independent moving parts or electronic components designed to perform a specific function or functions. Examples of such devices established by case law include electric generators, pumps, rotisserie toasters, air-conditioners, typewriters, refrigerators, calculators, movie projectors, electronic data drums and cable television set-top boxes. Machinery does not include simple tools or equipment, furniture, shelving and the like, such as hand saws, hammers, bubble levelers and other non-motorized hand tools and simple heating devices, even if electrical. However, machinery would include electrical tools with moving parts and other devices with electronic or programmable components.