

HOUSE No. 3104

By Mr. Rush of Boston, petition of Michael F. Rush and others relative to motor vehicle excise taxes. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Michael F. Rush	Gloria L. Fox
Christine E. Canavan	William Smitty Pignatelli
Kathi-Anne Reinstein	Mary S. Rogeness
William Lantigua	Walter F. Timilty

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO EXCISE TAX ON MOTOR VEHICLES.

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 of chapter 60A of the General Laws, as appearing in the
2 2002 Official Edition, is hereby amended by striking out the para-
3 graph and inserting in place thereof the following paragraph:—
4 If a motor vehicle or trailer is originally registered after January
5 thirty-first in any year; the excise under this section shall be that pro-
6 portion of the excise for the full year which the number of months in
7 said year following the month preceding that in which the motor
8 vehicle or trailer is registered bears to twelve; but no excise tax shall
9 be assessed on the same motor vehicle or trailer more than once in
10 any calendar year by reason of the renewal of the registration of
11 such vehicle within the calendar year; unless its ownership is trans-
12 ferred by sale or otherwise and its registration surrendered or it is
13 registered after surrender or expiration of registration upon removal
14 of its owner to another state and registration in such other state. If
15 during any calendar year ownership of a motor vehicle or trailer sub-
16 ject to such an excise removes to another state and registers such
17 motor vehicle or trailer in such other state and surrenders or does not
18 renew his registration in this state, the excise under this section shall

19 be reduced upon application by an abatement equal to that propor-
20 tion of an excise under this section on such motor vehicle or trailer
21 for the full calendar year which the number of months in said year
22 remaining after the month in which such transfer by sale or other-
23 wise or such surrender or expiration of registration occurs bears to
24 twelve; provided, however, that if in the month in which such
25 transfer by sale or otherwise occurs, the excise tax due shall be pro-
26 rated.