HOUSE . . . . . No. 2548

By Mr. Bradley of Hingham, petition of James H. Fagan relative to improving tax compliance in the valuation of auto homes and house trailers associated with the registration of motor vehicles. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT TAXING RECREATION VEHICLES AT THE BOAT EXCISE TAX RATE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

The first paragraph of Section 1 of chapter 60A, as appearing in the 2002 Official Edition, is hereby amended by adding at the end the following sentence:—

Provided, however, for auto homes and house trailers registered under chapter ninety the rate shall be ten dollars per thousand of valuation and notwithstanding any provision of this chapter to the contrary if said auto home or house trailer was purchased from a motor vehicle dealer the valuation used shall be the following percentages of the purchase price on said dealer's bill of sale.

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