

By Mr. Ambler of Weymouth, petition of Robert B. Ambler relative to the refunding of excise tax overpayments owed taxpayers as a result of the transfer of the ownership of a motor vehicle or trailer by sale, termination or otherwise. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Nine.

AN ACT TO REFUND AUTOMATICALLY ANY EXCISE TAX OVERPAYMENT OWED TO A TAXPAYER BECAUSE THE MOTOR VEHICLE OR TRAILER OWNERSHIP HAS BEEN TRANSFERRED BY SALE, TERMINATION, OR OTHERWISE.

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

1 The sixth paragraph of section 1 of chapter 60A of the General
2 Laws, as amended, is hereby further amended by striking out the
3 second sentence and submitting therefor a new second sentence as
4 follows: —

5 If during any year ownership of a motor vehicle or trailer subject
6 to an excise under this section is transferred by sale or otherwise, or
7 if during any year the owner of a motor vehicle or trailer subject to
8 such an excise removes to another state and registers such motor
9 vehicle or trailer in such other state and surrenders its registration
10 in this state, the registrar shall promptly transmit such information
11 to the assessors who shall take appropriate action so that the excise
12 under this section may be reduced by refunding forthwith the
13 amount of tax overpayment equal to that proportion of an excise
14 under this section on such motor vehicle or trailer for the full year
15 which the number of months in said year remaining after the
16 month in which such transfer by sale or otherwise or such
17 surrender of registration occurs bears to twelve: provided,
18 however, that if in the month in which such transfer by sale or
19 otherwise occurs, the person making such transfer registers
20 another motor vehicle or trailer under chapter ninety and thereby

21 becomes subject to an excise under this section on such other
22 motor vehicle or trailer for such month, the excise under this
23 section on the motor vehicle or trailer transferred shall be further
24 reduced as aforesaid by a refund equal to one twelfth of a full year's
25 excise under this section on the motor vehicle or trailer transferred,
26 and by striking out in the third sentence the words "by abatement"
27 and by striking out in the fourth sentence the word "abatement"
28 and substituting therefor the word: — refund.