

HOUSE No. 1770

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 18, 1946.

The committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 307) of Robert Berry relative to the excise on registered motor vehicles and trailers and providing for the collection thereof by the Commissioner of Corporations and Taxation, report the accompanying bill (House, No. 1770).

For the committee,

WILFRED J. ACHIN.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Six.

AN ACT RELATING TO THE VALUATION OF MOTOR VEHICLES AND TRAILERS FOR THE PURPOSE OF THE EXCISE THEREON.

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. Section one of chapter sixty A of the
2 General Laws, as most recently amended by chapter
3 seven hundred and eighteen of the acts of nineteen
4 hundred and forty-one, is hereby further amended by
5 striking out the second sentence and inserting in place
6 thereof the following sentence: — For the purpose of
7 this excise the valuation of each motor vehicle or
8 trailer shall be deemed to be the value, as determined
9 by the commissioner, of motor vehicles or trailers of
10 the same make, type, model, and year of manufacture.

1 SECTION 2. This act shall apply in respect to ex-
2 cise taxes assessed in the year nineteen hundred and
3 forty-seven and thereafter.