

# HOUSE . . . . No. 1477

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By Messrs. Collins of Andover and Giles of Methuen, petition of J. Everett Collins and Frank S. Giles, Jr., that motor vehicle excise taxes be imposed upon certain vehicles operated on dealers' registration plates. Taxation.

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## The Commonwealth of Massachusetts

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

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### AN ACT IMPOSING THE MOTOR VEHICLE EXCISE TAX UPON CERTAIN MOTOR VEHICLES OPERATED ON DEALERS' REGISTRATION PLATES.

*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  
2 most recently amended by chapter 644 of the acts of  
3 1947, is hereby further amended by adding at the end  
4 the following sentence: — Notwithstanding any pro-  
5 vision of law to the contrary, common carriers, in-  
6 cluding towing trucks operated on dealers' registra-  
7 tion plates, shall be subject to the excise tax imposed  
8 by this section.

