
By Mr. Holman of Norwood, petition of Charles F. Holman for establishing a maximum rate of excise tax on registered motor vehicles. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Four.

AN ACT ESTABLISHING A MAXIMUM RATE OF EXCISE TAX
ON REGISTERED 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. The first paragraph of section 1 of
2 chapter 60A of the General Laws, as appearing in
3 section 1 of chapter 480 of the acts of 1938, is hereby
4 amended by adding at the end of the first sentence
5 the words:—, except that no rate fixed hereunder
6 shall be in excess of forty-eight dollars per thousand,
7 — so as to read as follows:— Except as hereinafter
8 provided, there shall be assessed and levied in each
9 calendar year on every motor vehicle and trailer regis-
10 tered under chapter ninety, for the privilege of such
11 registration, an excise measured by the value thereof,
12 as hereinafter defined and determined, at the average
13 state rate for the calendar year, as determined in the
14 manner provided in section fifty-eight of chapter
15 sixty-three, except that no rate fixed hereunder shall
16 be in excess of forty-eight dollars per thousand. For
17 the purpose of this excise the value of each such motor
18 vehicle or trailer shall be deemed to be the value, as
19 determined by the commissioner, of motor vehicles or
20 trailers of the same make, type, model, and year of
21 manufacture as designated by the manufacturer, but

22 not in excess of the following percentages of the list
 23 price established by the manufacturer for the year of
 24 manufacture, namely: —

	Per Cent
In the year of manufacture	90
In the second year	60
In the third year	40
In the fourth year	25
In the fifth and succeeding years	10

1 SECTION 2. This act shall take effect on January
 2 first, nineteen hundred and fifty-five.