
By Mr. Kingston of Springfield, petition of Paul G. Counihan and William J. Kingston for repealing provisions of law providing for an excise on motor buses carrying passengers for hire. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO MOTOR BUSES CARRYING PASSENGERS
FOR HIRE AND 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. The last paragraph of section 1 of chapter
2 60A of the General Laws, as amended, is hereby further
3 amended by adding at the end of said paragraph the
4 following:—, except that the excise imposed by this
5 section shall not apply to a motor bus used for carrying
6 passengers for hire pursuant to a certificate, license or
7 permit issued by the department of public utilities in
8 accordance with the provisions of General Laws, chapter
9 one hundred and fifty-nine A, — so as to read as fol-
10 lows:— Notwithstanding any provision of law to the
11 contrary, common carriers, including towing trucks oper-
12 ated for hire on dealers' registration plates, shall be
13 subject to the excise imposed by this section, except
14 that the excise imposed by this section shall not apply
15 to a motor bus used for carrying passengers for hire
16 pursuant to a certificate, license or permit issued by
17 the department of public utilities in accordance with the
18 provisions of General Laws, chapter one hundred and
19 fifty-nine A.

1 SECTION 2. Section 5 of chapter 59 of the General
2 Laws, as amended, is hereby further amended by adding

3 at the end of the thirty-fifth clause thereof the follow-
4 ing:—, and motor buses used for carrying passengers
5 for hire pursuant to a certificate, license or permit issued
6 by the department of public utilities in accordance with
7 the provisions of General Laws, chapter one hundred and
8 fifty-nine A, — so as to read as follows:— Motor vehicles
9 and trailers subject to taxation under the provisions of
10 chapter sixty A, irrespective of the date of registration
11 thereof under chapter ninety, and motor buses used for
12 carrying passengers for hire pursuant to a certificate,
13 license or permit issued by the department of public
14 utilities in accordance with the provisions of General
15 Laws, chapter one hundred and fifty-nine A.