

SENATE No. 150

To accompany the petition of Mario Umana for legislation relative to motor buses carrying passengers for hire and the excise thereon. Taxation.

The Commonwealth of Massachusetts

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

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 60A
2 of the General Laws, as amended, is hereby further amended
3 by adding at the end of said paragraph the following: — ex-
4 cept that the excise imposed by this section shall not apply
5 to a motor bus used for carrying passengers for hire pursuant
6 to a license issued in accordance with the provisions of sec-
7 tion one of chapter one hundred and fifty-nine A of the Gen-
8 eral Laws and a certificate of public convenience and necessity
9 issued by the department of public utilities in accordance
10 with the provisions of section seven of said chapter, — so as
11 to read as follows: — Notwithstanding any provision of law to
12 the contrary, common carriers, including towing trucks op-
13 erated for hire on dealers' registration plates, shall be subject
14 to the excise imposed by this section, except that the excise
15 imposed by this section shall not apply to a motor bus used
16 for carrying passengers for hire pursuant to a license issued in
17 accordance with the provisions of section one of chapter one
18 hundred and fifty-nine A of the General Laws and a certifi-
19 cate of public convenience and necessity issued by the de-

20 partment of public utilities in accordance with the provisions
21 of section seven of said chapter.

1 SECTION 2. Section 5 of chapter 59 of the General Laws,
2 as amended, is hereby further amended by adding at the
3 end of the thirty-fifth clause thereof the following: — and
4 motor buses used for carrying passengers for hire pursuant to
5 a license issued in accordance with the provisions of section
6 one of chapter one hundred and fifty-nine A of the General
7 Laws and a certificate of public convenience and necessity is-
8 sued by the department of public utilities in accordance with
9 the provisions of section seven of said chapter, — so as to
10 read as follows: — Thirty-fifth, Motor vehicles and trailers
11 subject to taxation under the provisions of chapter sixty A,
12 irrespective of the date of registration thereof under chapter
13 ninety, and motor buses used for carrying passengers for hire
14 pursuant to a license issued in accordance with the provisions
15 of section one of chapter one hundred and fifty-nine A of the
16 General Laws and a certificate of public convenience and
17 necessity issued by the department of public utilities in ac-
18 cordance with the provisions of section seven of said chapter.