

# HOUSE . . . . . No. 1107

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By Mr. Mirsky of Boston, petition of Wilfred S. Mirsky for legislation relative to the assessment of excise taxes on taxicabs. Taxation.

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## **The Commonwealth of Massachusetts**

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

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### AN ACT RELATIVE TO THE ASSESSMENT OF EXCISE TAXES ON TAXICABS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Notwithstanding any provision of law to the contrary, the  
2 excise tax assessed on taxicabs shall be of an amount equal to  
3 seventy-five per cent of its value for the year in which it was  
4 purchased new, fifty per cent of its value two years after said  
5 purchase, and twenty-five per cent of its value three years  
6 after said purchase.

The Constitution of the United States

Article I, Section 1

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 1. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

2. No Person shall be a Representative who shall not, when elected, have seven Years Residence in the United States; and, when elected, shall be, at the Time of the Election, seven Years a Citizen of the United States, and, when elected, shall be, in the Year of the Election, at least Twenty one Years of Age; and, when elected, shall be, in the Year of the Election, a Citizen of the State in which he shall be chosen.

3. The Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

4. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

5. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.