

SENATE . . . . . No. 759

---

---

The Commonwealth of Massachusetts

SENATE, July 7, 1958.

The committee on Bills in the Third Reading to which was referred the Senate Bill relative to abatement of excise tax on motor vehicles (printed as House, No. 2440) reports recommending that the same be amended by substituting therefor a new draft entitled "An Act relative to the abatement of excise taxes on certain motor vehicles and trailers" (Senate, No. 759) and that, when so amended, the same will be correctly drawn.

For the committee,

CHARLES E. FERGUSON.

## The Commonwealth of Massachusetts

---

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

---

### AN ACT RELATIVE TO THE ABATEMENT OF EXCISE TAXES ON CERTAIN MOTOR VEHICLES AND TRAILERS.

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

1 Chapter 60A of the General Laws is hereby amended by add-  
2 ing at the end the following section:— *Section 7.* When a  
3 dealer acquires ownership in a registered motor vehicle or trailer  
4 he shall within ten days of the acquisition thereof notify the  
5 assessors of the city or town where the said motor vehicle or  
6 trailer had been principally garaged, said notice to be on a form  
7 prescribed by the commissioner. The assessors shall upon re-  
8 ceipt of said notice forthwith abate the excise imposed upon the  
9 registered owner in that proportion of the excise on such  
10 motor vehicle or trailer for a full year which the number of  
11 months in said year remaining after the last day of the month  
12 in which such acquisition occurred bears to twelve, and shall  
13 inform the tax collector's office of said abatement.