

HOUSE No. 1837

Mr. Burgess of Quincy gives notice he will move that this bill be substituted for a bill with the same title (House, No. 1629). May 25.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Six.

An Act relative to an Excise Tax on Registered Motor Vehicles in Lieu of Local Tax.

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

1 The first paragraph of section one of chapter sixty
2 A is hereby amended by striking out the first sen-
3 tence and inserting in place thereof the following:—
4 Except as hereinafter provided, there shall be assessed
5 and levied in each calendar year on every motor
6 vehicle registered under the provisions of chapter
7 ninety for such privilege an excise tax measured by
8 the value thereof, as hereinafter defined and deter-
9 mined, at the average state rate for the calendar
10 year, as determined in the manner provided in sec-
11 tion fifty-eight of chapter sixty-three, — so that the
12 first paragraph of said section one shall read as fol-
13 lows:— *Section 1.* Except as hereinafter provided,
14 there shall be assessed and levied in each calendar
15 year on every motor vehicle registered under the pro-
16 visions of chapter ninety for such privilege an excise

17 tax measured by the value thereof, as hereinafter
18 defined and determined, at the average state rate for
19 the calendar year, as determined in the manner pro-
20 vided in section fifty-eight of chapter sixty-three.
21 For the purpose of this excise the value of each such
22 motor vehicle shall be deemed to be the value, as
23 determined by the commissioner of corporations and
24 taxation, hereinafter referred to as the commissioner,
25 of motor vehicles of the same make, type, model, and
26 year of manufacture, but not in excess of the follow-
27 ing percentages of the list price established by the
28 manufacturer for the year of manufacture, namely: —
29 In the year of manufacture 90 per cent.
30 In the second year 60 per cent.
31 In the third year 40 per cent.
32 In the fourth year 25 per cent.
33 In the fifth and succeeding years 10 per cent.