

# HOUSE . . . . No. 1971

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, May 28, 1945.

The committee on Taxation, to whom was recommitted the petition (accompanied by bill, House, No. 1495) of P. E. Merriam for legislation relative to the assessment and collection of excise taxes on motor vehicles, report the accompanying bill (House, No. 1971).

For the committee,

EDWARD A. HUTCHINSON, JR.

## The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE ASSESSMENT AND COLLECTION  
AND DISTRIBUTION OF EXCISE TAXES ON MOTOR VE-  
HICLES.

*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. Section two of chapter sixty A of the  
2 General Laws, as most recently amended by section  
3 four of chapter three hundred and sixty-six of the acts  
4 of nineteen hundred and thirty-nine, is hereby further  
5 amended by striking out the first two sentences and  
6 inserting in place thereof the following sentences:—  
7 In the case of motorcycles, in the case of motor ve-  
8 hicles, the fee for registration of which is determined  
9 under section thirty-three of chapter ninety upon the  
10 basis of horsepower, and in the case of trailers used  
11 in connection with such motor vehicles, if such motor-  
12 cycle, motor vehicle or trailer is customarily kept in  
13 any particular municipality in the commonwealth, the  
14 board of assessors shall assess the excise imposed by  
15 section one and commit the same to the collector of  
16 taxes with their warrant for the collection thereof.  
17 In all other cases, the excise so imposed shall be as-  
18 sessed and collected by the commissioner.

1 SECTION 2. Said chapter sixty A is hereby further  
2 amended by striking out section six, as most recently

3 amended by section five of chapter four hundred and  
4 eighty of the acts of nineteen hundred and thirty-  
5 eight, and inserting in place thereof the following:—

6 *Section 6.* The excise locally assessable under this  
7 chapter shall be laid and collected in the municipality  
8 in which the motor vehicle or trailer is customarily  
9 kept.

1 SECTION 3. Said chapter sixty A is hereby further  
2 amended by adding at the end thereof the following  
3 new section:—

4 *Section 7.* Excises collected under this chapter by  
5 the commissioner in respect to motor buses or trailers  
6 used in connection therewith shall be distributed to  
7 the several cities and towns in which or through which  
8 such buses are regularly operated in proportion to the  
9 miles of established routes in such city or town. Other  
10 excises collected under this chapter by the commis-  
11 sioner shall be distributed to the city or town in which  
12 the motor vehicle or trailer is customarily kept if  
13 customarily kept within a particular city or town of  
14 the commonwealth, or, if not so kept, shall be retained  
15 by the commonwealth. The amount to be distributed  
16 under this section shall be determined by the com-  
17 missioner and by him certified to the state treasurer  
18 who shall pay the same without further appropriation.

1 SECTION 4. This act shall apply to excises assessed  
2 for the year nineteen hundred and forty-six and there-  
3 after.

