

By Mr. O'Loughlin of Boston, petition of Joseph M. O'Loughlin for legislation to provide for a flat rate excise tax on non-commercial vehicles. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty.

AN ACT PROVIDING FOR A FLAT RATE EXCISE TAX ON ALL NON-COMMERCIAL MOTOR VEHICLES.

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 of chapter 60A of the General Laws is hereby
2 amended by striking out the first paragraph, as appearing in sec-
3 tion 1 of chapter 640 of the acts of 1954, and inserting in place
4 thereof the following paragraph: —

5 Except as hereinafter provided, there shall be assessed and
6 levied in each calendar year on every commercial motor vehicle
7 and all trailers registered under chapter ninety, for the privilege
8 of such registration, an excise measured by the value thereof, as
9 hereinafter defined and determined, at the average state rate for
10 the calendar year, as determined in the manner provided in
11 section fifty-eight of chapter sixty-three. On every non-com-
12 mercial motor vehicle a fixed rate of forty dollars shall be levied
13 and assessed. For the purpose of this excise the value of each
14 such commercial motor vehicle or trailer shall be deemed to be
15 the value, as determined by the commissioner, of motor vehicles
16 or trailers of the same make, type, model, and year of manu-
17 facture as designated by the manufacturer, but not in excess of
18 the following percentages of the list price established by the
19 manufacturer for the year of manufacture, namely: —

In the year preceding the designated year of manufacture	50%
In the year of manufacture	90%
In the second year	60%
In the third year	40%
In the fourth year	25%
In the fifth and succeeding years	10%

