

# HOUSE . . . . . No. 4035

---

---

By Mr. Keating of Sharon, petition of William R. Keating relative to the sales tax on a motor vehicle purchased with proceeds from the retail sale of another motor vehicle. Taxation.

---

---

## The Commonwealth of Massachusetts

---

In the Year One Thousand Nine Hundred and Eighty-Two.

---

### AN ACT RELATING TO THE SALES TAX ON AUTOMOBILES.

*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 3 of chapter 64H of the General Laws, as most recently  
2 amended by section 42 of chapter 555 of the acts of 1971, is hereby  
3 further amended by adding the following paragraph: —

4 (d) With respect to the excise imposed by section two upon sales  
5 at retail of motor vehicles or trailers, when an owner presents a  
6 sworn statement to the registrar that he has sold an automobile and  
7 is applying the proceeds of that sale towards the purchase at retail  
8 of another automobile of greater value, the registrar shall compute  
9 the sales tax due upon the difference between the retail sale price of  
10 the newly purchased automobile and the sale price of the automo-  
11 bile recently sold.

to the Secretary of the Board of Education, New York City, for the purpose of having the same printed and distributed to the members of the Board of Education.

**The Board of Education of the City of New York**  
RESOLVED, That the following be printed and distributed to the members of the Board of Education:

That the Board of Education do hereby resolve that the following be printed and distributed to the members of the Board of Education:

That the Board of Education do hereby resolve that the following be printed and distributed to the members of the Board of Education:

That the Board of Education do hereby resolve that the following be printed and distributed to the members of the Board of Education:

That the Board of Education do hereby resolve that the following be printed and distributed to the members of the Board of Education:

That the Board of Education do hereby resolve that the following be printed and distributed to the members of the Board of Education: