

By Mrs. Hicks of Wayland, petition of Lucile P. Hicks for legislation to further regulate the excise tax imposed on owners of motor vehicles.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT RELATIVE TO THE MOTOR VEHICLE EXCISE.

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. The first paragraph of section 1 of chapter 60A
2 of the General Laws, as appearing in the 1988 Official Edition,
3 is hereby amended by striking out the words, "twenty-five dollars
4 per thousand of valuation as determined by the valuation formula
5 in effect in the year nineteen hundred and seventy-nine" and
6 inserting in place thereof the following words: — twenty dollars
7 per thousand of valuation.

1 SECTION 2. The said first paragraph of chapter 60A is hereby
2 amended by striking out the second sentence and inserting in place
3 thereof the following sentence: — For the purpose of this excise
4 the value of each such motor vehicle, in the year of manufacture
5 shall be deemed to be list price established by the manufacturer
6 for motor vehicles or trailers of the same make, type, model and
7 year of manufacture as designated by the manufacturer. For the
8 purpose of this excise the value of each such motor vehicle or
9 trailer shall be deemed to be the value, as determined by the
10 commissioner of motor vehicles or trailers for the same make,
11 type, model, and year of manufacture as designated by the
12 manufacturer, but not in excess of the following percentages of
13 the list price established by the manufacturer for the year of
14 manufacture, namely:

15 In the year preceding the designated year of manufacture . . . 50%
16 In the year of manufacture 100%

| | | |
|----|---------------------------|-----|
| 17 | In the second year | 85% |
| 18 | In the third year | 70% |
| 19 | In the fourth year | 55% |
| 20 | In the fifth year | 40% |
| 21 | In the sixth year | 25% |
| 22 | In the seventh year | 10% |

1 SECTION 3. A city or town may vote to accept the provisions
 2 of this act and may restructure the schedules set forth in section
 3 two of this act in such a manner as to provide the amount of money
 4 the city or town deems necessary.