

Accompanying the thirteenth recommendation of the State Tax Commission (House, No. 137). Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Sixty-Seven.

**AN ACT RELATING TO THE TAXATION OF MOTOR VEHICLES, BOATS AND AIRPLANES UNDER THE SALES TAX LAW.**

*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. Subsection 6 of section 1 of chapter 14 of the acts  
2 of 1966 is hereby amended by striking out paragraph (c) and  
3 inserting in place thereof the following paragraph:—

4 (c) Casual and isolated sales by a vendor who is not regu-  
5 larly engaged in the business of making sales at retail; pro-  
6 vided, however, that nothing contained in this paragraph shall  
7 be construed to exempt any such sales of a motor vehicle or  
8 trailer, as defined in section one of chapter ninety of the  
9 General Laws, a boat or an airplane from the tax imposed under  
10 section two of this act.

1 SECTION 2. Subsection 5 of section 2 of chapter 14 of the  
2 acts of 1966 is hereby amended by striking out paragraph (b)  
3 and inserting in place thereof the following paragraph:—

4 (b) Sales exempt from the taxes imposed under section  
5 one of this act, provided, however, that in the case of the  
6 purchase of any motor vehicle or trailer, as defined in section  
7 one of chapter ninety of the General Laws, a boat or an air-  
8 plane other than from a vendor who is regularly engaged in  
9 the business of making sales at retail of motor vehicles, trailers,  
10 boats or airplanes, the receipts from which are exempt from  
11 the tax imposed under said section one, the purchaser thereof,  
12 except when said purchaser is the spouse, mother, father,  
13 brother, sister or child of the seller, shall pay the tax imposed  
14 by this section.

1 SECTION 3. Section 1 of said chapter 14 of the acts of 1966  
2 is hereby further amended by striking out subsections 26  
3 and 26A.

1 SECTION 4. This act shall apply to sales at retail on and after  
2 July first, nineteen hundred and sixty-seven and to the storage,  
3 use or other consumption of tangible personal property pur-  
4 chased from any vendor on and after said date.