
Accompanying the fourteenth 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 RELATIVE TO THE COLLECTION OF THE SALES OR USE TAX ON
MOTOR VEHICLES AND TRAILERS.

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 1 of chapter 14 of the acts of 1966 is
2 hereby amended by striking out the last paragraph, as inserted
3 by chapter 483 of the acts of 1966, and inserting in place thereof
4 the following paragraph:—

5 Notwithstanding the provisions of this subsection, the excise
6 imposed by subsection two of this section or by subsection two
7 of section two upon sales at retail, or upon the storage, use
8 or other consumption of motor vehicles or trailers shall be
9 paid by the purchaser to the commissioner. The vendor thereof
10 shall not add the tax to the sales price and shall not collect the
11 tax from the purchaser. The vendor thereof shall, however,
12 furnish to the purchaser and the commissioner a sworn state-
13 ment of the sale upon a form prescribed by the commissioner,
14 with the approval of the commission, giving such information
15 as the commissioner may require for the determination of such
16 tax. For the purpose of collecting such tax, the commissioner
17 shall maintain employees at the offices of the registrar of motor
18 vehicles and such other places as the commissioner may deem to
19 be necessary.

1 SECTION 2. This act shall apply to sales at retail made on and
2 after July first, nineteen hundred and sixty-seven.

The Commission of Enquiry

In the Year of Our Lord 1911

It is the duty of the Commission to report to the House of Commons on the progress of its work during the year 1911.

The Commission was established by the House of Commons in the year 1909, and its object was to inquire into the state of the law relating to the subject of the Commission.

The Commission has since that time been engaged in a study of the law, and has held several public hearings, at which it has received many suggestions from the public.

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