

By Mr. Catino of Medford, petition of Michael Catino for increasing to five per cent the tax on sales of personal property and repealing the income tax and the excise tax on motor vehicles. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASEING THE TAX ON RETAIL SALES OF TANGIBLE PROPERTY AND REPEALING THE INCOME TAX AND THE EXCISE TAX ON 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. Section 2 of chapter 64H of the General Laws,
 2 as appearing in section 2 of chapter 757 of the acts of 1967, is
 3 hereby amended by striking out, in line 2, the word "three"
 4 and inserting in place thereof the word:—five.

1 SECTION 2. Said chapter 64H is hereby further amended
 2 by striking out section 4, as appearing in section 4 of said
 3 chapter 757 of the acts of 1967, and inserting in place thereof
 4 the following section:—

5 *Section 4.* For the purpose of adding and collecting the tax
 6 imposed by this chapter, or an amount as nearly as possible or
 7 practicable to the average equivalent thereof, to be reim-
 8 bursed to the vendor by the purchaser, the following formula
 9 shall be in force and effect as follows:—

\$0.01 to \$0.18 inclusive	No tax
.19 to .38 inclusive	2 cents
.39 to .78 inclusive	3 cents
.79 to 1.18 inclusive	5 cents

10 In addition to a tax of five cents on each full dollar, a tax
 11 shall be collected on each part of a dollar in excess of a full
 12 dollar in accordance with the above formula.

1 SECTION 3. Chapter sixty A, sixty-two, sixty-two A and
 2 sixty-two B of the General Laws are hereby repealed.

