

# HOUSE . . . . . No. 4863

By Mr. Connell of Weymouth, petition of the Massachusetts Division of the American Automobile Association, William A. Connell, Jr., and Robert B. Ambler relative to refund of an excise tax overpayment owned to a taxpayer because the motor vehicle or trailer ownership has been transferred by sale, termination or otherwise. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy.

AN ACT TO REFUND AUTOMATICALLY ANY EXCISE TAX OVERPAYMENT OWED TO A TAXPAYER BECAUSE THE MOTOR VEHICLE OR TRAILER OWNERSHIP HAS BEEN TRANSFERRED BY SALE, TERMINATION, OR OTHERWISE.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 The sixth paragraph of section 1 of chapter 60A of the General  
2 Laws, as amended, is hereby further amended by striking out the  
3 second sentence and substituting therefor a new second sen-  
4 tence as follows: — If during any year ownership of a motor  
5 vehicle or trailer subject to an excise under this section is trans-  
6 ferred by sale or otherwise, or if during any year the owner of a  
7 motor vehicle or trailer subject to such an excise removes to  
8 another state and registers such motor vehicle or trailer in such  
9 other state and surrenders its registration in this state, the  
10 registrar shall promptly transmit such information to the as-  
11 sessors who shall take appropriate action so that the excise under  
12 this section may be reduced by refunding forthwith the amount  
13 of tax overpayment equal to that proportion of an excise un-  
14 der this section on such motor vehicle or trailer for the full year  
15 which the number of months in said year remaining after the  
16 month in which such transfer by sale or otherwise or such  
17 surrender of registration occurs bears to twelve; provided,  
18 however, that if in the month in which such transfer by sale or  
19 otherwise occurs, the person making such transfer registers

20 another motor vehicle or trailer under chapter ninety and  
 21 thereby becomes subject to an excise under this section on such  
 22 other motor vehicle or trailer for such month, the excise under  
 23 this section on the motor vehicle or trailer transferred shall be  
 24 further reduced as aforesaid by a refund equal to one twelfth of  
 25 a full year's excise under this section on the motor vehicle or  
 26 trailer transferred, and by striking out in the third sentence  
 27 the words "by abatement" and by striking out in the fourth  
 28 sentence the word "abatement" and substituting therefor the  
 29 word:— refund.

The Commission of State Affairs

In the Year of the Snake (1970) the House of Representatives

to be a motor vehicle or trailer under chapter ninety and  
 thereby becomes subject to an excise under this section on such  
 other motor vehicle or trailer for such month, the excise under  
 this section on the motor vehicle or trailer transferred shall be  
 further reduced as aforesaid by a refund equal to one twelfth of  
 a full year's excise under this section on the motor vehicle or  
 trailer transferred, and by striking out in the third sentence  
 the words "by abatement" and by striking out in the fourth  
 sentence the word "abatement" and substituting therefor the  
 word:— refund.

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 further reduced as aforesaid by a refund equal to one twelfth of  
 a full year's excise under this section on the motor vehicle or  
 trailer transferred, and by striking out in the third sentence  
 the words "by abatement" and by striking out in the fourth  
 sentence the word "abatement" and substituting therefor the  
 word:— refund.

The sixth paragraph of section 1 of chapter 90 of the laws  
 of the State of Wisconsin is hereby amended to read as follows:  
 2. Second sentence and subsection (a) shall read as follows:  
 3. There shall be a refund of the excise on the motor vehicle or  
 4. trailer transferred equal to one twelfth of the excise on the  
 5. motor vehicle or trailer transferred, and by striking out in the  
 6. third sentence the words "by abatement" and by striking out in  
 7. the fourth sentence the word "abatement" and substituting  
 8. therefor the word "refund".

10. The Commission of State Affairs shall submit a bill to the  
 11. Assembly and the Senate to amend chapter 90 of the laws of the  
 12. State of Wisconsin to read as follows:  
 13. There shall be a refund of the excise on the motor vehicle or  
 14. trailer transferred equal to one twelfth of the excise on the  
 15. motor vehicle or trailer transferred, and by striking out in the  
 16. third sentence the words "by abatement" and by striking out in  
 17. the fourth sentence the word "abatement" and substituting  
 18. therefor the word "refund".

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 20. Assembly and the Senate to amend chapter 90 of the laws of the  
 21. State of Wisconsin to read as follows:  
 22. There shall be a refund of the excise on the motor vehicle or  
 23. trailer transferred equal to one twelfth of the excise on the  
 24. motor vehicle or trailer transferred, and by striking out in the  
 25. third sentence the words "by abatement" and by striking out in  
 26. the fourth sentence the word "abatement" and substituting  
 27. therefor the word "refund".