## HOUSE . . . . . . No. 4781

By Mr. Day of Lynn, petition of Daniel Joseph Day and another relative to making certain changes in the motor vehicle excise tax. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Four.

AN ACT PROVIDING FOR CERTAIN CHANGES IN THE MOTOR VEHICLE EXCISE TAX CHARGES.

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
- 2 General Laws, as most recently amended by chapter 503 of the 3 acts of 1968, is hereby further amended by inserting after the
- 3 acts of 1908, is hereby further amended by inserting after the
- 4 third sentence the following sentence: If during any calendar
- 5 year the registration of a vehicle subject to an excise tax under
- 6 this section is surrendered or expires, the excise tax under this
- 7 section shall be reduced, upon application, by an abatement
- 8 equal to that proportion of an excise tax under this section of
- 9 such vehicle for the full calendar year, which the number of
- 10 months in said year remaining after the month in which the
- 11 registration is surrendered or expires bears to twelve.

