

# HOUSE . . . . . No. 4976

By Mr. Day of Lynn (by request), petition of James W. Quinn for the imposition of excise tax surcharges on motor vehicles with eight cylinders or more. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT PROVIDING FOR CERTAIN EXCISE TAX SURCHARGES FOR MOTOR VEHICLES WITH EIGHT CYLINDERS OR MORE.

*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 first paragraph of section 1 of chapter 60A of the General
- 2 Laws is hereby amended by striking out the first sentence and
- 3 inserting in place thereof the following two sentences: —
- 4 Except as hereinafter provided, there shall be assessed and
- 5 levied in each calendar year on every motor vehicle and trailer
- 6 registered under chapter ninety, for the privilege of such
- 7 registration, an excise measured by the value thereof, as
- 8 hereinafter defined and determined, at the average state rate for
- 9 the calendar year, as determined in the manner provided under
- 10 section fifty-eight of chapter sixty-three, except that no rate
- 11 fixed hereunder shall be in excess of sixty-six dollars per
- 12 thousand of valuation unless the vehicle has eight cylinders or
- 13 more. The commissioner shall establish appropriate surcharges to
- 14 be assessed to vehicles of eight cylinders or more.

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