

By Mr. Hermann of North Andover, petition of Joseph N. Hermann for legislation to modify the method for granting abatements on the boat excise tax. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Six.

AN ACT MODIFYING THE METHOD OF GRANTING ABATEMENTS ON THE BOAT EXCISE TAX.

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 2 of chapter 60B of the General Laws is hereby amended
2 by striking out paragraph (h), as appearing in section 5 of chapter
3 581 of the acts of 1978, and inserting in place thereof the following
4 paragraph: —

5 (h) If during any fiscal year, ownership of a boat subject to an
6 excise under this chapter is transferred by sale or otherwise, or if
7 during any fiscal year the owner of a boat subject to such an excise
8 removes to another state and registers a boat in such other state
9 and surrenders or does not renew his registration in this state, the
10 excise under this chapter shall be reduced, upon application, by an
11 abatement equal to that proportion of an excise under this chapter
12 on such boat for the full fiscal year which the number of months in
13 said year remaining after the month in which such transfer by sale
14 or otherwise and such surrender or expiration of registration
15 occurs, bears to twelve; but in no event shall the amount to be
16 abated be less than ten dollars. The excise imposed by this section
17 shall in no event be less than ten dollars, and no abatement under
18 this section shall reduce any such excise to less than ten dollars.

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