

By Mr. Goyette of New Bedford, petition of Roger R. Goyette relative to the payment of the sales tax on motor boats and other vessels. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE PAYMENT OF SALES TAX RELATIVE TO MOTOR BOATS AND OTHER VESSELS.

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 3(c) of the General Laws, Chapter 64H is hereby further
2 amended by striking out Section 3(c) and inserting in place thereof
3 the following new section: —

4 The excise imposed by section two upon sales at retail of motor
5 vehicles or trailers or motorboats and other vessels shall be paid by
6 the purchaser to the agent of the Commissioner of the Department
7 of Revenue at the various offices of the registrar of the Division of
8 Marine and Recreational Vehicles in the manner prescribed by the
9 said Commissioner. The vendor thereof shall not add the tax to the
10 sales price and shall not collect the tax from the purchaser. The
11 vendor thereof shall, however, furnish to purchaser, the registrar
12 and the Commissioner a sworn statement of the sale upon a form
13 prescribed by the Commissioner, with the approval of the Com-
14 mission, giving such information as the Commissioner may require
15 for the determination of such tax. For the purpose of this para-
16 graph, the term, "Motor boats and other vessels" means any self-
17 propelled vessel designated for use and used upon the waters of the
18 Commonwealth and moored and principally berthed in the
19 Commonwealth.

