

# HOUSE . . . . . No. 864

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia for legislation to provide for a minimum excise on vessels. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT PROVIDING FOR A MINIMUM EXCISE OF 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 Paragraph (h) of section 2 of chapter 60B of the General Laws, as  
2 added by chapter 581 of the acts of 1978, is hereby further amended  
3 by striking said section and inserting in place thereof the following  
4 section: —

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 and  
9 surrenders or does not renew his registration in this state, the excise  
10 under this chapter shall be reduced, upon application, by an abate-  
11 ment equal to that proportion of an excise under this chapter on  
12 such boat for the full fiscal year which the number of months in said  
13 year remaining after the month in which such transfer by sale  
14 otherwise or such surrender of expiration of registration occurs  
15 bears to twelve, provided, however, in no instance shall the excise  
16 be abated below the amount of two dollars.

