

HOUSE No. 1094
CORRECTED REPRINT

By Mr. Moore of Uxbridge, petition of Richard T. Moore for legislation to regulate the collection of the sales tax by vendors of boats and vessels. Taxation.

The Commonwealth of Massachusetts

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

AN ACT AMENDING THE COLLECTION OF SALES TAX BY VENDORS OF BOATS AND 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 G.L. c.64H, Section 2, is hereby amended by adding after the
- 2 last sentence in this section the following new sentence:
- 3 However, Vendors of Boats and Vessels shall not be required
- 4 to collect such sales tax at the time of sale. However, the Vendee
- 5 shall pay such tax when the boat or vessel is titled and registered
- 6 as required by law.

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