

By Mr. Blute of Shrewsbury, petition of Peter I. Blute and Larry F. Giordano that the sales tax revenue collected on motor vehicles be returned to cities and towns. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RETURNING MOTOR VEHICLE SALES TAX REVENUE TO CITIES AND TOWNS.

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 1. Section 25 of Chapter 64H of the General Laws,
2 as appearing in the 1986 Official Edition, is hereby amended by
3 striking said section and inserting in place thereof the
4 following: —

5 Section 25. For the purposes of this chapter every transfer of
6 the registration of a motor vehicle or trailer, as defined in section
7 one of chapter ninety, shall be presumed to be a sale at retail. Upon
8 the return of the certificate of registration, as required by section
9 2 of said chapter 90, the registrar of motor vehicles shall forthwith
10 inform the treasurer of each city and town if said treasurer is
11 appointed as collector of taxes of the date of transfer and the
12 names and addresses of the former and new owners.

13 No certificate of registration shall be issued by the registrar of
14 motor vehicles to the new owner until such new owner shall
15 furnish evidence, on such forms as shall be prescribed by the
16 treasurer and the registrar of motor vehicles, that any tax due
17 under the provisions of this chapter has been paid in accordance
18 with the prescribed regulations.

19 If payment of any such tax due is made by check and said check
20 is not duly paid, the registrar of motor vehicles may, after hearing,
21 revoke the certificate of registration.

22 The registrar of motor vehicles shall collect the tax imposed by
23 this chapter and return it to the cities and towns where the motor
24 vehicle is registered.

1 SECTION 2. Chapter sixty A of the General Laws is hereby
2 repealed.