

HOUSE No. 3890

By Mrs. Murray of Cohasset, petition of Mary Jeanette Murray that provision be made for the refund of sales taxes paid on motor vehicles declared to be "lemons", so-called. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE REFUND OF SALES TAXES PAID ON MOTOR VEHICLES DECLARED TO BE LEMONS.

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 25 of chapter 64H of the General Laws, as appearing
2 in the 1984 Official Edition, is hereby amended by adding at the
3 end thereof the following paragraph: —

4 In the event the purchase price of a motor vehicle is refunded
5 to a purchaser under the provisions of section seven N and one-
6 half of chapter ninety, the registrar shall, upon application, refund
7 the tax paid under this chapter.

