

By Mr. Serra of Boston, petition of Emanuel G. Serra for legislation relative to the motor vehicle excise tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE MOTOR VEHICLE EXCISE TAX.

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. The sixth paragraph of section 1 of chapter 60A
2 of the General Laws, as most recently amended by chapter 503 of
3 the acts of 1968, is hereby further amended by striking out the last
4 sentence and inserting in place thereof the following sentence: —

5 The excise imposed by this section shall in no event be less than
6 five dollars; and no abatement under this section shall reduce any
7 such excise to less than five dollars; and no amount so abated shall
8 be refunded if less than five dollars.

1 SECTION 2. Section 2 of Chapter 60 A of the General Laws, as
2 most recently amended by Chapter 117 of the Acts of 1982 is hereby
3 further amended by striking out the eighth sentence and inserting
4 in place thereof the following: —

5 “The excise hereunder shall be due and payable at the expiration
6 of thirty days from the date upon which the notice was issued by the
7 collector or the commissioner pursuant to this section.”

1 SECTION 3. The provisions of this act shall apply to all motor
2 vehicle excises which are assessed and levied for calendar years
3 beginning on and after January first, nineteen hundred and
4 eighty-five.

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