## HOUSE . . . . . . No. 3412

By Mr. Switzler of Wellesley, petition of Royall H. Switzler and another for legislation to provide cities and towns with revenues derived from the motor vehicle sales tax. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT PROVIDING CITIES AND TOWNS WITH REVENUES DERIVED FROM MOTOR VEHICLE SALES 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 3 of Chapter 64H, as last amended by Chapter 555 of the
- 2 Acts of 1971, is hereby amended in subsection (c) by adding after
- 3 the third sentence the following new sentences: If the purchaser
- 4 intends to customarily keep the motor vehicle in the Common-
- 5 wealth, the purchaser shall make the sales tax payable to the city or
- 6 town in which he tends to customarily keep the motor vehicle. If
- 7 the purchaser does not intend to customarily keep the motor
- 8 vehicle in the Commonwealth, the purchaser shall make the sales
- 9 tax payable to the Registrar of Motor Vehicles. The Registrar not
- 10 less than once every three months shall forward to each city and
- 11 town the sales tax revenues accrued to it.