

HOUSE No. 672

By Mr. Keating of Sharon, petition of William R. Keating and another relative to the sales tax on a motor vehicle purchased with proceeds from the retail sale of another motor vehicle. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATING TO THE SALES TAX ON AUTOMOBILES.

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 of the General Laws, as most recently
2 amended by section 42 of chapter 555 of the acts of 1971, is hereby
3 further amended by adding the following paragraph: —

4 (d) With respect to the excise imposed by section two upon sales
5 at retail of motor vehicles or trailers, when an owner presents a
6 sworn statement to the registrar that he has sold an automobile and
7 is applying the proceeds of that sale towards the purchase at retail
8 of another automobile of greater value, the registrar shall compute
9 the sales tax due upon the difference between the retail sale price of
10 the newly purchased automobile and the sale price of the auto-
11 mobile recently sold.

As the House is now sitting in the City of Washington, D. C., and the Senate is now sitting in the City of Washington, D. C., the following provisions shall apply to the House and the Senate.

The Constitution of the United States

Article I, Section 1, Clause 1

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 1. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch in that State.

Section 2. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch in that State.

Section 3. The Senate of the United States shall be composed of two Senators from each State, elected by the People of the State in which they so reside, for six Years, and each Senator shall have the Qualifications requisite for Electors of the most numerous Branch in that State.

Section 4. The Senators and Representatives before mentioned, and the Electors in each State, shall have the Qualifications requisite for Electors of the most numerous Branch in that State.

Section 5.