

By Mr. Caron of Springfield, petition of Paul E. Caron, Pamela P. Resor, James D. Colt, Anne M. Paulsen, Philip Travis, Emile J. Goguen and another for legislation to increase the minimum boat and motor vehicle excise tax. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT TO INCREASE THE MINIMUM BOAT AND MOTOR VEHICLE EXCISE AMOUNTS.

*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. Chapter 60A of the General Laws, as appearing  
2 in the 1992 Official Edition, is hereby amended by striking out in  
3 the seventh paragraph the last sentence and inserting in place  
4 thereof the following: —

5 The excise imposed by this section shall in no event be less  
6 than twenty-five dollars; no abatement under this section shall  
7 reduce any such excise to less than twenty-five dollars; no abate-  
8 ment shall be granted in an amount less than twenty-five dollars;  
9 and no refund shall be paid in an amount less than twenty-five  
10 dollars.

1 SECTION 2. Chapter 60B of the General Laws, as appearing  
2 in the 1992 Official Edition, is hereby amended by adding after  
3 the first sentence the following: —

4 The excise imposed by this section shall in no event be less  
5 than twenty-five dollars; no abatement under this section shall  
6 reduce any such excise to less than twenty-five dollars; no abate-  
7 ment shall be granted in an amount less than twenty-five dollars;  
8 and no refund shall be paid in an amount less than twenty-five  
9 dollars.

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