

HOUSE No. 2823

By Mr. Lane of Holden, petition of Harold M. Lane, Jr., relative to the sales tax on motor vehicles. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE SALES TAX ON MOTOR VEHICLES.

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. Section 4 of chapter 64I of the General Laws, as
2 appearing in the 1994 Official Edition, is hereby amended by
3 striking out the words “or the average value of said motor vehicle,
4 whichever is greater” in lines 29 and 30.

1 SECTION 2. The second paragraph of said section 4 of said
2 chapter 64I, as so appearing, is hereby further amended by
3 striking out the last two sentences and inserting in place thereof
4 the following sentence:— The commissioner shall establish rules
5 and regulations to ensure accurate determination of the sales
6 price paid.

