

HOUSE No. 5387

By Mrs. Gomes of Harwich, petition of Shirley Gomes and other members of the General Court relative to the tax on certain motor vehicle sales. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand.

AN ACT RELATIVE TO THE TAX ON CERTAIN MOTOR VEHICLE SALES.

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. Paragraph (c) of section 3 of chapter 64H of the
2 General Laws, as appearing in the 1998 Official Edition, is hereby
3 amended by adding the following sentence:— The excise imposed
4 by section 2 on the casual or isolated sales of motor vehicles shall
5 be determined solely by the sale price.

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

