

HOUSE No. 3677

By Mr. Brownell of Quincy, petition of Thomas f. Brownell relative to the excise tax on certain motor vehicles. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT RELATIVE TO THE EXCISE TAX ON CERTAIN 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 of chapter 60A of the General Laws, as most recently
2 amended by section 87 of chapter 514 of the acts of 1978 is hereby
3 further amended by adding after the last paragraph the following
4 paragraph: —

5 The excise imposed by this section shall not apply to any motor
6 vehicle which has been rated by the environmental protection
7 agency of the United States Government as obtaining an average
8 highway gasoline consumption figure of twenty-six miles per gal-
9 lon or greater. This exemption from payment of excise tax shall be
10 for the designated year of manufacture and the year following the
11 designated year of manufacture; but such motor vehicles shall
12 thereafter be subject to excise tax at the usual and ordinary rates.

