

**The Commonwealth of Massachusetts**

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HOUSE OF REPRESENTATIVES, June 4, 1990.

The committee on Taxation, to whom were referred the petition (accompanied by bill, Senate, No. 1237) of Louis P. Bertonazzi for legislation to exempt blind persons from the tax on meals, the petition (accompanied by bill, Senate, No. 1267) of Michael C. Creedon for legislation to exempt certain elderly tenants organizations from certain provisions of the sales tax, the petition (accompanied by bill, Senate, No. 1275) of William R. Keating for legislation relative to the taxation of used motor vehicle parts traded in for new motor vehicle parts, the petition (accompanied by bill, Senate, No. 1303) of Michael LoPresti, Jr., for legislation to extend the time for a certain charitable corporation to receive a sales tax exemption; the petition (accompanied by bill, Senate, No. 1339) of Mary L. Padula and Peter C. Webber for legislation to exempt certain food items presently exempt from the sales tax from the meals excise tax in certain situations; the petition (accompanied by bill, Senate, No. 1358) of Robert D. Wetmore for legislation to require the Secretary of Administration and Finance to establish a program to collect from so-called mail order companies a sales tax on all taxable items purchased by Massachusetts residents; the petition (accompanied by bill, Senate, No. 1590) of Nicholas J. Costello for legislation to provide for changes in the Massachusetts sales tax; the petition (accompanied by bill House, No. 463) of Walter A. DeFilippi, Robert L. Howarth and Robert J. Rohan for legislation to require tax stamps for dealers in controlled substances; the petition (accompanied by bill, House, No. 465) of Walter A. DeFilippi that motor vehicles owned and registered to members of the Legion of Valor of the United States be exempt from the motor vehicle excise tax; the petition (accompanied by bill, House, No. 466) of Walter A. DeFilippi and Mary Jane McKenna for legislation to require proof of payment of the excise tax upon issuance of a certificate of registration of a motor vehicle; the petition (accompanied by bill, House, No. 476) of Mary Jeanette Murray that provision be made for the refund of sales taxes

paid on motor vehicles declared to be “lemons”, so-called; the petition (accompanied by bill, House, No. 654) of Robert L. Howarth that certain medical equipment be exempt from the sales tax; the petition (accompanied by bill, House, No. 658) of John H. Loring that revenue from the sales tax on motor vehicles be returned to cities and towns of the Commonwealth; the petition (accompanied by bill, House, No. 810) of Joseph N. Hermann that certain collectors of taxes be authorized to retain a portion thereof; the petition (accompanied by bill, House, No. 811) of Joseph N. Hermann for legislation to exempt bird feed from the sales tax; the petition (accompanied by bill, House, No. 812) of Joseph N. Hermann that provision be made for motor vehicle owners license numbers to appear on motor vehicle excise tax bills; the petition (accompanied by bill, House, No. 814) of Joseph N. Hermann relative to requiring that information furnished by the Registrar of Motor Vehicles for excise tax purposes contain the license numbers of the owners of such vehicles; the petition (accompanied by bill, House, No. 852) of Alfred E. Saggese, Jr., for legislation to provide for improved motor vehicle excise tax collections; the petition (accompanied by bill, House, No. 862) of Alfred E. Saggese, Jr., relative to imposing a tax on the retail sale of new motor vehicles and providing that said tax be used to establish an abandoned motor vehicle surcharge fund; the petition (accompanied by bill, House, No. 1061) of Peter Forman relative to clarifying the sales tax on automobiles or trailers when there is a trade-in; the petition (accompanied by bill, House, No. 1062) of Peter Forman that gold coins minted by the United States be exempt from the sales tax; the petition (accompanied by bill, House, No. 1070) of Richard R. Tisei for legislation to exempt certain handicapped persons from motor vehicle sales and excise taxes; the petition (accompanied by bill, House, No. 1259) of Robert A. Cerasoli relative to motor vehicle excise tax exemptions for persons who served in the armed forces of the United States; the petition (accompanied by bill, House, No. 1268) of Michael P. Walsh for legislation to regulate the excise tax imposed on antique motor vehicles; the petition (accompanied by bill, House, No. 1829) of Howard C. Cahoon, Jr., for legislation to increase the sales tax exemption on clothing; the petition (accompanied by bill, House, No. 2007) of Barbara Gardner and Carol C. Clevon for legislation to further regulate the registration of motor vehicles; the

petition (accompanied by bill, House, No. 2025) of Peter G. Trombley for legislation to reduce the sales tax on motor vehicles from five per cent to three per cent; the petition (accompanied by bill, House, No. 2203) of John F. Cox for legislation to exempt from the sales tax motor vehicles purchased by blind veterans; the petition (accompanied by bill, House, No. 2399) of M. Joseph Manning for legislation to exempt certain direct mail advertising from the sales tax; the petition (accompanied by bill, House, No. 2734) of Frank M. Hynes that meals prepared by religious organizations be exempt from the sales tax; the petition (accompanied by bill, House, No. 2903) of Mary Jane McKenna relative to the non-payment of the excise on registered motor vehicles; the petition (accompanied by bill, House, No. 3058) of Salvatore F. DiMasi relative to creating an exemption for all persons who have attained the age of sixty-five from paying the motor vehicle excise tax; the petition (accompanied by bill, House, No. 3069) of Salvatore F. DiMasi for legislation to exempt elderly persons from the excise tax charged on meals; the petition (accompanied by bill, House, No. 3417) of David B. Cohen for legislation to assure motor vehicle excise tax payments; the petition (accompanied by bill, House, No. 3636) of Salvatore Comperchio relative to the sales tax on purchases in which the sales prices are reduced by coupons; the petition (accompanied by bill, House, No. 3637) of Maryanne D'Amato for legislation to increase the amount upon which the Commonwealth imposes a luxury tax; the petition (accompanied by bill, House, No. 3810) of Peter I. Blute that the sales tax revenue collected on motor vehicles be returned to cities and towns; the petition (accompanied by bill, House, No. 3811) of Peter I. Blute relative to returning a portion of the sales tax revenue to the city or town from which it was generated; the petition (accompanied by bill, House, No. 3992) of Robert A. Durand relative to certain agricultural provisions of the sales tax law; the petition (accompanied by bill, House, No. 4136) of Lawrence R. Alexander and another for legislation to exempt retail sales of second-hand merchandise from the sales tax; the petition (accompanied by bill, House, No. 4141) of Barbara E. Gray that school buses be exempt from provisions of the sales tax; the petition (accompanied by bill, House, No. 4319) of Mary Jane Gibson for legislation to require motor vehicle dealers to notify purchasers of motor vehicles of the obligation to pay excise taxes;

the petition (accompanied by bill, House, No. 4693) of John H. Flood and other members of the General Court for legislation to provide for improved motor vehicle excise tax collections; the petition (accompanied by bill, House, No. 4697) of Lucile P. Hicks for legislation to further regulate the excise tax imposed on owners of motor vehicles; the petition (accompanied by bill, House, No. 4698) of Christopher J. Hodgkins that provision be made for the imposition of a litter fee, so-called, on food establishments selling prepared food in disposable wrappers or containers; the petition (accompanied by bill, House, No. 4699) of Marie J. Parente and another that certain disabled persons be exempt from payment of the excise tax on motor vehicles; the petition (accompanied by bill, House, No. 4887) of Thomas S. Cahir for legislation to further regulate the excise tax on motor vehicles; the petition (accompanied by bill, House, No. 4888) of Thomas S. Cahir that motor vehicles of certain veterans be exempt from the excise tax; the petition (accompanied by bill, House, No. 4889) of Athan Catjakis for legislation to exempt dry ice from the sales tax; the petition (accompanied by bill, House, No. 4895) of James R. Miceli and another for legislation to further regulate the collection of motor vehicle excise taxes; the petition (accompanied by bill, House, No. 4896) of James R. Miceli and others for legislation to further regulate the sales tax on certain motor vehicles; the petition (accompanied by bill, House, No. 5000) of The Mass. Chiefs of Police Assocation for legislation to permit tax proceeds from the deeds excise fund to be used for construction of police and fire stations; the petition (accompanied by bill, House, No. 5006) of Alfred E. Saggese, Jr., for legislation to exempt from the sales tax certain equipment installed in motor vehicles for the use of disabled persons; the petition (accompanied by bill, House, No. 5172) of Francis H. Kollorin for legislation to exempt earth-coupled heat pumps from the sales tax; and the petition (accompanied by bill, House, No. 5414) of William G. Reinstein for legislation to exempt from the sales tax certain equipment installed in motor vehicles for the use of disabled persons; reports recommending that the accompanying order (House, No. 5913) ought to be adopted.

For the committee,

JOHN H. FLOOD.

**The Commonwealth of Massachusetts**

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In the Year One Thousand Nine Hundred and Ninety.

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1     *Ordered*, That the committee on Taxation be authorized to sit  
2 during the recess of the General Court to make an investigation  
3 and study of Senate documents numbered 1237, 1267, 1275, 1303,  
4 1339, 1358 and 1590 and House documents numbered 463, 465,  
5 466, 476, 654, 658, 810, 811, 812, 814, 852, 862, 1061, 1062, 1070,  
6 1259, 1268, 1829, 2007, 2025, 2203, 2399, 2734, 2903, 3058, 3069,  
7 3417, 3636, 3637, 3810, 3811, 3992, 4136, 4141, 4319, 4693, 4697,  
8 4698, 4699, 4887, 4888, 4889, 4895, 4896, 5000, 5006, 5172 and  
9 5414 relative to the administration of the general and special sales  
10 and use taxes of the Commonwealth and the efficacy of various  
11 existing and proposed exemptions.

12     Said committee shall report to the General Court the results  
13 of its investigation and study, and its recommendations, if any,  
14 together with drafts of legislation necessary to carry such  
15 recommendations into effect, by filing the same with the Clerk  
16 of the House of Representatives on or before the last Wednesday  
17 in September, nineteen hundred and ninety.





