

# HOUSE . . . . . No. 1895

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By Messrs. Davoren of Milford and Rosenfeld of Milford, petition of John F. X. Davoren and Nathan Rosenfeld that provision be made for rebate of certain excise tax assessments on motor vehicles having standard transmissions. Taxation.

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## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Two.

### AN ACT PROVIDING FOR REBATE OF NINETEEN HUNDRED AND SIXTY EXCESSIVE EXCISE ASSESSMENTS OF 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 It is hereby directed and authorized that the several cities  
2 and towns shall rebate a certain portion of the nineteen hun-  
3 dred and sixty excise taxes on certain motor vehicles providing:

4 (a) Application is made therefor on or before March fifteenth,  
5 nineteen hundred and sixty-three.

6 (b) That applicant's automobile had a standard transmission  
7 but that said automobile was classified in the same category as  
8 a motor vehicle having automatic transmissions, in the nine-  
9 teen hundred and sixty excise assessments.

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### THE CONSTITUTIONALITY OF THE ACT

Section 1 of the Act

The Act is intended to provide for the better administration of justice in the courts of this State.

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