

By Mr. Nagle of Northampton, petition of William P. Nagle, Jr., Roger R. Goyette, William A. Carey and another relative to the sales tax paid on snow vehicles. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT RELATIVE TO SALES TAX PAID ON SNOW 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 27 of chapter 64H of the General Laws, as most recently  
2 amended by chapter 558 of the Acts of 1969, is hereby further  
3 amended by adding the following after the end thereof: — Where a  
4 trade-in of a snow vehicle is received by a dealer in snow vehicles  
5 holding a valid vendor's registration, upon the sale of another snow  
6 vehicle to a consumer or user, the tax shall be imposed only on the  
7 difference between the sale price of the snow vehicle purchased and  
8 the amount on the snow vehicle traded in is subsequently sold to a  
9 consumer or user, the tax provided in this section shall apply.  
10 Where any snow vehicle is sold to a private party and seller of such  
11 snow vehicle purchases a new or used snow vehicle, the sales tax  
12 shall be paid only on the difference between the selling price of the  
13 snow vehicle sold and the purchase price of the new or used snow  
14 vehicle. Sellers must produce a valid, notarized bill of sale for the  
15 first snow vehicle sold in order to complete the transaction and  
16 utilize the provisions of this section.

