

By Mr. Palumbo of Newbury, petition of Thomas G. Palumbo, Frank A. Emilio and Larry F. Giordano that revenue from the sales tax on motor vehicles be returned to cities and towns of the Commonwealth. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO RETURNING MOTOR VEHICLE SALES TAX REVENUE TO CITIES AND TOWNS.

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 25 of Chapter 64H of the General Laws as most recently
2 amended by Chapter 662 of the Acts of 1972 is hereby further
3 amended by striking said section and inserting in place thereof
4 the following section: —

5 Section 25. For the purposes of this chapter every transfer of
6 the registration of motor vehicle or trailer, as defined in section
7 one of chapter ninety, shall be presumed to be a sale at retail. Upon
8 the return of the certificate of registration, as required by sec-
9 tion 2 of said chapter 90, the registrar of motor vehicles shall
10 forthwith inform the treasurer of each city and town if said treasurer
11 is appointed as collector of taxes of the date of transfer and the
12 names and addresses of the former and new owners.

13 No certificate of registration shall be issued by the registrar of
14 motor vehicles to the new owner until such new owner shall
15 furnish evidence, on such forms as shall be prescribed by the
16 treasurer and the registrar of motor vehicles, that any tax due
17 under the provisions of this chapter has been paid in accordance
18 with the prescribed regulations.

19 If payment of any such tax due is made by check and said check
20 is not duly paid, the registrar of motor vehicles may, after hearing,
21 revoke the certificate of registration.

THE CONSTITUTIONAL PROVISIONS

Section 1. All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 2. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

Section 3. The Senate of the United States shall be composed of two Senators from each State, chosen by the Legislature of the State in which they may be, and they shall hold their Offices for six Years, and until their Successors be chosen.

Section 4. The Times, Places and Manner of holding the Elections of Senators and Representatives, shall be prescribed in each State by the Legislature thereof; but the Congress may at any time by Law alter or amend such Regulations.

Section 5. The Congress shall have Power to regulate the Election and Term of Service of Senators and Representatives, and the Election of Electors in each State, and the Election of Members of the State Legislatures, and to make and enforce such Laws as shall be necessary and proper to carry out the foregoing Powers, and all other Powers vested by this Constitution in the Congress.

Section 6. The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises, to regulate Commerce with foreign Nations, among the several States, and with the Indian Tribes; to borrow Money on the Credit of the United States, to emit and put to Pass the National Currency, to fix the Standard of Weights and Measures, to define and punish Offences against the Law of Nations, to define and punish Offences against the Law of the United States, to define and punish Offences against the Law of the several States, to define and punish Offences against the Law of the Indian Tribes, to declare War, to grant Letters of Marque and Reprisal, to raise and support Armies, to grant and receive Ambassadors and other public Ministers, to raise and support the Navy, to make Rules for the Government and Discipline of the Army, to make Rules for the Government and Discipline of the Navy, to make and enforce Laws for the Execution of the Offences against the Law of Nations, the Law of the United States, the Law of the several States, and the Law of the Indian Tribes, to make and enforce Laws for the Execution of the Treaty, to make and enforce Laws for the Execution of the Treaty, to make and enforce Laws for the Execution of the Treaty.

Section 7. The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises, to regulate Commerce with foreign Nations, among the several States, and with the Indian Tribes; to borrow Money on the Credit of the United States, to emit and put to Pass the National Currency, to fix the Standard of Weights and Measures, to define and punish Offences against the Law of Nations, to define and punish Offences against the Law of the United States, to define and punish Offences against the Law of the several States, to define and punish Offences against the Law of the Indian Tribes, to declare War, to grant Letters of Marque and Reprisal, to raise and support Armies, to grant and receive Ambassadors and other public Ministers, to raise and support the Navy, to make Rules for the Government and Discipline of the Army, to make Rules for the Government and Discipline of the Navy, to make and enforce Laws for the Execution of the Offences against the Law of Nations, the Law of the United States, the Law of the several States, and the Law of the Indian Tribes, to make and enforce Laws for the Execution of the Treaty, to make and enforce Laws for the Execution of the Treaty, to make and enforce Laws for the Execution of the Treaty.