

By Mr. Poirier of North Attleborough, petition of Kevin Poirier and other members of the House for legislation to return to the cities and towns the sales tax imposed on the sale of motor vehicles. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RETURNING MOTOR VEHICLE SALES TAX REVENUE TO CITIES AND TOWNS OF THE COMMONWEALTH.

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

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

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

19 The registrar of motor vehicles shall collect the tax imposed by
20 this Chapter and return it to the cities and towns where the motor
21 vehicle is registered.

1 SECTION 2. Chapter sixty A of the General Laws is hereby
2 repealed.