

HOUSE No. 2214

By Mr. Fitzgerald of Boston, petition of Kevin W. Fitzgerald that provision be made for a minimum excise on boats. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR A MINIMUM EXCISE ON VESSELS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Paragraph (h) of section 2 of chapter 60 of the General Laws, as
2 added by chapter 581 of the acts of 1978, is hereby further amended
3 by striking said section and inserting in place thereof the following
4 section: —

5 (h) If during any fiscal year ownership of a boat subject to an
6 excise under this chapter is transferred by sale or otherwise, or if
7 during any fiscal year the owner of a boat subject to such an excise
8 removes to another state and registers a boat in such other state
9 and surrenders or does not renew his registration in this state, the
10 excise under this chapter shall be reduced, upon application, by an
11 abatement equal to that proportion of an excise under this chapter
12 on such boat for the full fiscal year which the number of months in
13 said year remaining after the month in which such transfer by sale
14 otherwise or such surrender of expiration of registration occurs
15 bears to twelve, provided, however, in no instance shall the excise
16 be abated below the amount of two dollars.

REPORT OF THE COMMISSIONERS OF THE GENERAL LAND OFFICE
IN ANSWER TO A RESOLUTION OF THE HOUSE OF COMMONS
PASSED ON THE 11TH MARCH 1881

THE LAND REVENUE IN IRELAND

IN THE YEAR 1880

BY THE COMMISSIONERS OF THE GENERAL LAND OFFICE

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1881

BY APPOINTMENT TO HER MAJESTY'S MOST EXCELLENT COUNCIL