

HOUSE No. 1139

By Mr. Grimaldi of Springfield, petition of James L. Grimaldi and another for legislation to base the excise value of each motor vehicle or trailer on the value determined by the National Automobile Dealers' Association or used car dealers' market. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy.

AN ACT BASING MOTOR VEHICLE TAX VALUATIONS ON NATIONAL AUTOMOBILE DEALERS' ASSOCIATION FAIR CASH VALUE ON USED CAR DEALERS' MARKET VALUE.

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. The first paragraph of section 1 of chapter 60A of
2 the General Laws is hereby amended by striking out the second
3 sentence, as appearing in section 1 of chapter 758 of the acts of
4 1960, and inserting in place thereof the following sentence: —
5 For the purpose of this excise the value of each such motor
6 vehicle or trailer shall be deemed to be the value as determined
7 by the National Automobile Dealers' Association or Used Car
8 Dealers' market.

1 SECTION 2. Said section 1 of said chapter 60A is hereby
2 further amended by striking out the second paragraph, as appear-
3 ing in section 1 of chapter 640 of the acts of 1954.

The Council of the National Association of Manufacturers
has the honor to acknowledge the receipt of your letter of the 10th inst.
and in reply to inform you that the same has been forwarded to the
proper authorities for their consideration.

The Commission on the National Association of Manufacturers

In the Year 1900

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