HOUSE DOCKET, NO. 912 FILED ON: 1/19/2011

HOUSE . . . . . No. 776

The Commonwealth of Massachusetts

PRESENTED BY:

Timothy R. Madden

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying:

An Act to regarding the sales tax of motor vehicles.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Timothy R. Madden	*Barnstable, Dukes and Nantucket*
James J. Dwyer	*30th Middlesex*
Susan Williams Gifford	*2nd Plymouth*
Shaunna O'Connell	*3rd Bristol*
Sarah K. Peake	*4th Barnstable*
Antonio F. D. Cabral	*13th Bristol*
David B. Sullivan	*6th Bristol*
Bruce E. Tarr	
	☐ *[District]*
	☐

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HOUSE . . . . . No. 776

By Mr. Madden of Nantucket, a petition (accompanied by bill, House, No. 776) of Timothy R. Madden and others relative to the sales tax of motor vehicles. Revenue.

The Commonwealth of Massachusetts

An Act to regarding the sales tax of motor vehicles.

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

SECTION 1. Section 4 of Chapter 64I of the General Laws, as amended in section 26 of chapter 166 of the Acts of 2009, is hereby amended by striking the second paragraph of the section and inserting in place thereof, the following paragraph:-

"Notwithstanding the provisions of this section, the excise imposed by section two upon the storage, use or other consumption of motor vehicles or trailers shall be paid by the purchaser to the registrar of motor vehicles in the manner prescribed by the commissioner. The vendor thereof shall not add the tax to the sales price and shall not collect the tax from the purchaser. The vendor thereof shall, however, furnish to the purchaser, the registrar and the commissioner a sworn statement of the sale upon a form prescribed by the commissioner, giving such information as the commissioner may require for the determination of such tax. For purposes of such determination, the sales price of any motor vehicle shall be the actual amount paid by the purchaser to the vendor for the motor vehicle."

SECTION 2. This Act will take effect upon passage.