

**HOUSE . . . . . No. 2890**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act deferring sales tax on certain 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:*

1           SECTION 1. The third paragraph of section 25 of chapter 64H of the General Laws, as  
2 appearing in the 2006 Official Edition, is hereby amended by adding the following sentence:-

3           No sales tax, interest or penalty shall be assessed on a motor vehicle purchased for the  
4 purpose of restoration until application for registration is made to the registry of motor vehicles;  
5 provided the motor vehicle was manufactured at least 25 years prior to the date said application  
6 is made.