

**HOUSE . . . . . No. 644**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relative to the sales tax on certain recreational 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 Chapter 64H of the General Laws is hereby amended by inserting after section 3A the  
2 following section:-

3 Section 3B. The excise imposed by section 2 on the sales of boats and recreational  
4 vehicles shall be based on the NADA Book Value and not the actual purchase amount.

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