SENATE DOCKET, NO. 708 FILED ON: 1/20/2011

SENATE . . . . . No. 1515

The Commonwealth of Massachusetts

PRESENTED BY:

Michael F. Rush

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 adoption of the accompanying bill:

An Act relative to excise tax on motor vehicles..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Michael F. Rush	*Norfolk and Suffolk*

SENATE DOCKET, NO. 708 FILED ON: 1/20/2011

SENATE . . . . . No. 1515

By Mr. Rush, a petition (accompanied by bill, Senate, No. 1515) of Michael F. Rush for legislation relative to motor vehicle excise taxes. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2895* OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to excise tax on 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 1 of chapter 60A of the General Laws, as appearing in the 2002 Official Edition, is hereby amended by striking out the paragraph and inserting in place thereof the following paragraph:-

If a motor vehicle or trailer is originally registered after January thirty-first in any year; the excise under this section shall be that proportion of the excise for the full year which the number of months in said year following the month preceding that in which the motor vehicle or trailer is registered bears to twelve; but no excise tax shall be assessed on the same motor vehicle or trailer more than once in any calendar year by reason of the renewal of the registration of such vehicle within the calendar year; unless its ownership is transferred by sale or otherwise and its registration surrendered or it is registered after surrender or expiration of registration upon removal of its owner to another state and registration in such other state. If during any calendar

year ownership of a motor vehicle or trailer subject to such an excise removes to another state and registers such motor vehicle or trailer in such other state and surrenders or does not renew his registration in this state, the excise under this section shall be reduced upon application by an abatement equal to that proportion of an excise under this section on such motor vehicle or trailer for the full calendar year which the number of months in said year remaining after the month in which such transfer by sale or otherwise or such surrender or expiration of registration occurs bears to twelve; provided, however, that if in the month in which such transfer by sale or otherwise occurs, the excise tax due shall be prorated.