

HOUSE No. 1604

The Commonwealth of Massachusetts

PRESENTED BY:

Smitty Pignatelli

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 the sales tax of motor vehicles.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Smitty Pignatelli</i>	<i>4th Berkshire</i>	<i>1/18/2017</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>	<i>1/18/2017</i>
<i>James M. Cantwell</i>	<i>4th Plymouth</i>	<i>1/18/2017</i>
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	<i>1/18/2017</i>
<i>Gailanne M. Cariddi</i>	<i>1st Berkshire</i>	<i>1/18/2017</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>	<i>1/18/2017</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>1/18/2017</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>	<i>1/18/2017</i>
<i>Marc T. Lombardo</i>	<i>22nd Middlesex</i>	<i>1/18/2017</i>
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>1/18/2017</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>	<i>1/18/2017</i>
<i>Keiko M. Orrall</i>	<i>12th Bristol</i>	<i>1/18/2017</i>
<i>John W. Scibak</i>	<i>2nd Hampshire</i>	<i>1/18/2017</i>
<i>Linda Dean Campbell</i>	<i>15th Essex</i>	<i>1/18/2017</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>1/18/2017</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>	<i>1/18/2017</i>
<i>Peter J. Durant</i>	<i>6th Worcester</i>	<i>1/18/2017</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>	<i>1/18/2017</i>

<i>Chris Walsh</i>	<i>6th Middlesex</i>	<i>1/18/2017</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>	<i>1/18/2017</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>	<i>1/18/2017</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>1/18/2017</i>
<i>Anne M. Gobi</i>	<i>Worcester, Hampden, Hampshire and Middlesex</i>	<i>1/18/2017</i>

HOUSE No. 1604

By Mr. Pignatelli of Lenox, a petition (accompanied by bill, House, No. 1604) of William Smitty Pignatelli and others relative to the value of classic or antique vehicles in calculating the sales tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3782 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to 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:

1 SECTION 1. Section 4 of chapter 64I of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by striking out, in the second paragraph, the last sentence
3 and inserting in place thereof the following sentence:-

4 The commissioner: (1) shall establish rules and regulations for accepting values below
5 these values for motor vehicles over 25 years old, which may otherwise be considered classic
6 cars or antique motor cars, that shall be based on the condition of the vehicle at the time of sale
7 instead of the clean trade-in-value; and (2) may establish other rules and regulations for
8 accepting values below these values for other motor vehicles based on the condition of the
9 vehicle at the time of sale or other factors as may be appropriate.

10 SECTION 2. The commissioner shall establish within 6 months of the effective date of
11 this act the rules and regulations required under section 1 of this act for vehicles over 25 years
12 old.