

**HOUSE . . . . . No. 3624****The Commonwealth of Massachusetts**

PRESENTED BY:

*Tommy Vitolo*

*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 vehicle excise tax for rental cars.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>1/16/2019</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>3/13/2019</i>
<i>Carmine Lawrence Gentile</i>	<i>13th Middlesex</i>	<i>3/13/2019</i>
<i>Kathleen R. LaNatra</i>	<i>12th Plymouth</i>	<i>3/13/2019</i>
<i>David Henry Argosky LeBoeuf</i>	<i>17th Worcester</i>	<i>3/13/2019</i>
<i>Peter Capano</i>	<i>11th Essex</i>	<i>3/14/2019</i>
<i>Nika C. Elugardo</i>	<i>15th Suffolk</i>	<i>3/14/2019</i>

By Mr. Vitolo of Brookline, a petition (accompanied by bill, House, No. 3624) of Tommy Vitolo and others relative to the registration and excise tax of certain rental cars. Transportation.

## The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court  
(2019-2020)**

An Act relative to vehicle excise tax for rental cars.

*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 6 of chapter 60A of the General Laws, as appearing in the 2016  
2 Official Edition, is hereby amended by adding the following paragraph:-  
  
3 Notwithstanding the preceding paragraph, the excise assessed for a motor vehicle  
4 registered pursuant to section 2J of chapter 90 shall be laid and collected at the address of the  
5 rental branch, as that term is defined in subsection (a) of said section 2J of said chapter 90, for  
6 which the rental company used when registering the motor vehicle pursuant to said subsection  
7 (b) of said section 2J of said chapter 90; provided, however, that in the case of a car sharing  
8 network, as that term is defined in subsection (a) of said section 2J of said chapter 90, the excise  
9 shall be laid at the car sharing network's principal place of business and collected by the  
10 municipality where the motor vehicle is parked or garaged as that information is provided to the  
11 registrar pursuant to subsection (c) of said section 2J of said chapter 90.

12            SECTION 2. Chapter 90 of the General Laws is hereby amended by inserting after  
13   section 2I the following section:-

14            Section 2J. (a) As used in this section, the following words shall, unless the context  
15   clearly requires otherwise, have the following meanings:-

16            “Car sharing network”, any person or organization in the business of providing motor  
17   vehicles for rent to members of the network and that maintain vehicles in dedicated parking spots  
18   as opposed to a rental branch.

19            “Rental branch”, a physical place of business in the commonwealth operated by a rental  
20   company where the company maintains all or part of its motor vehicle fleet and where customers  
21   may go to pick up or drop off a motor vehicle for rent.

22            “Rental company”, any person or organization in the business of providing motor  
23   vehicles for rent to the public and that maintains vehicles for pick up and drop off at a rental  
24   branch.

25            (b) (1) In each calendar year a rental company shall register a minimum number of the  
26   motor vehicles in its fleet with the commonwealth in accordance with the provisions of this  
27   chapter except as specified in this subsection. The minimum number of vehicles to be registered  
28   shall be based on a percentage calculated by dividing: (i) the rental company’s revenue generated  
29   from rentals originating from any location in the commonwealth for the previous calendar year;  
30   by (ii) the rental company’s total annual revenue for the same calendar year.

31            (2) When registering motor vehicles pursuant to this subsection, a rental company shall  
32   use the address of each rental branch it maintains in the commonwealth. The rental branch shall

33     be considered the location where the motor vehicle is customarily kept for purposes of imposing,  
34     assessing and collecting the excise required by chapter 60A. The minimum number of motor  
35     vehicles to be registered to a particular rental branch in a given calendar year shall be calculated  
36     by: (i) multiplying (a) the average number of motor vehicles available for rent on a particular day  
37     from that rental branch during the previous calendar year by (b) the percentage calculated  
38     pursuant to paragraph (1); and (ii) rounding up to the nearest whole number.

39                 (c) Each vehicle offered for rent in the commonwealth by a car sharing network shall be  
40     registered with the commonwealth in accordance with the provisions of this chapter except as  
41     specified in this subsection. In registering a vehicle under this subsection, the car sharing  
42     network shall provide the registrar with the address of the principle place of business of the ride  
43     sharing network and the name of the municipality where the motor vehicle is parked or garaged,  
44     which shall be considered the location where the motor vehicle is customarily kept for purposes  
45     of imposing, assessing and collecting the excise required by chapter 60A. The car sharing  
46     network shall annually update this information with the registrar.

47                 (d) The registrar may promulgate rules and regulations as are necessary to carry out this  
48     section.

49                 SECTION 3. This act shall take effect 1 year after its passage.