HOUSE DOCKET, NO. 2379 FILED ON: 2/17/2021

HOUSE . . . . . No. 2925

The Commonwealth of Massachusetts

PRESENTED BY:

Patricia A. Haddad

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 requiring transparency relative to excise taxes assessed on leased motor vehicles.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Patricia A. Haddad	*5th Bristol*	*2/17/2021*

HOUSE DOCKET, NO. 2379 FILED ON: 2/17/2021

HOUSE . . . . . No. 2925

By Mrs. Haddad of Somerset, a petition (accompanied by bill, House, No. 2925) of Patricia A. Haddad relative to excise taxes assessed on leased motor vehicles. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2486* OF 2019-2020.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Second General Court
(2021-2022)

An Act requiring transparency relative to excise taxes assessed on leased 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:

Chapter 60A of the General Laws is hereby amended by adding the following section:-

Section 10. (a) For any lease of a motor vehicle, the lessor shall have a written policy for the payment of the motor vehicle excise pursuant to this chapter and shall disclose, in writing, to the lessee, the lessor's policy and the process for obtaining a refund for the abatement of such excise pursuant to section 1 for leased vehicles returned prior to the end of the calendar year. Such written policy shall include, but shall not be limited to: (i) whether the lessor or lessee is responsible for the payment of the excise; (ii) whether the lessor or lessee is responsible for the cost of the excise; (iii) whether the lessor or lessee is responsible for applying for an abatement pursuant to section 1; (iv) the process for applying for and receiving such abatement; and (v)

where the lessor owes the lessee a refund in the amount of any such abatement, the maximum time allowable for the lessor to refund the lessee the amount of such abatement owed.

(b) A failure of the lessor to comply with the provisions of this section shall constitute an unfair or deceptive act in the practice of trade or commerce in violation of chapter 93A.