

HOUSE No. 1116

The Commonwealth of Massachusetts

PRESENTED BY:

Rob Consalvo

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 sales tax reimbursement.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Rob Consalvo</i>	<i>14th Suffolk</i>	<i>1/15/2025</i>

HOUSE No. 1116

By Representative Consalvo of Boston, a petition (accompanied by bill, House, No. 1116) of Rob Consalvo relative to the sales tax for replacement of certain stolen vehicles. Financial Services.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to sales tax reimbursement.

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 175 of the General Laws is hereby amended by inserting after section 113O the
2 following section:-

3 Section 113O½. For purposes of this section, an insurance payment received for a motor
4 vehicle that has been stolen and not recovered shall be treated as a trade-in credit when applied
5 toward the purchase of a replacement motor vehicle; provided, that: (i) the stolen vehicle has
6 been reported to law enforcement and remains unrecovered by the time of the replacement
7 vehicle purchase; and (ii) the insurance payment is applied toward the purchase of the
8 replacement vehicle. The insured shall provide to the seller of the replacement motor vehicle
9 documentation from the insurance company indicating the amount of the insurance payment and
10 confirmation that the payment was for a stolen and unrecovered vehicle, which shall be sufficient
11 documentation for the purposes of this section and for the purposes of any excise tax. The sales
12 price of the replacement vehicle subject to tax shall be the difference between the total sales

- 13 price of the replacement vehicle and the amount of the insurance payment that shall include any
- 14 excise tax, provided that such difference shall not be less than 0.