

HOUSE No. 03242

The Commonwealth of Massachusetts

PRESENTED BY:

Daniel K. Webster, (BY REQUEST)

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 passage of the accompanying bill:

An Act relative to the sale of motor vehicles .

PETITION OF:

NAME:

Frederick Gervais

DISTRICT/ADDRESS:

1 Spring Street

□ 02338 Halifax, MA

HOUSE No. 03242

By Mr. Webster of Pembroke (by request), a petition (accompanied by bill, House, No. 3242) of [petitioners] relative to the sales tax on motor vehicles Joint Committee on Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to the sale 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 25 of chapter 64H of the general laws, as appearing in the 2008 Official
2 Edition, is hereby amended by inserting after the word “commission”, in line 12, the following
3 words:- ; provided however, that for a motor vehicle sold for more than 10 per cent below the
4 wholesale or trade-in value which corresponds to a particular make, model, type, and year of a
5 motor vehicle, as listed in the most recent edition of the applicable National Automobile Dealers
6 Association used vehicle pricing guide, the tax due shall be calculated on the lower value.

7 SECTION 2. Section 26 of chapter 64I of the general laws, as so appearing, is hereby amended
8 by inserting after the word “commissioner”, in line 13, the following words:- ; provided
9 however, that for a motor vehicle sold for more than 10 per cent below the wholesale or trade-in
10 value which corresponds to a particular make, model, type, and year of a motor vehicle, as listed
11 in the most recent edition of the applicable National Automobile Dealers Association used
12 vehicle pricing guide, the tax due shall be calculated on the lower value.