

HOUSE No. 3782

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

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.