

SENATE No. 1642

The Commonwealth of Massachusetts

PRESENTED BY:

Diana DiZoglio, (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 adoption of the accompanying bill:

An Act relative to the motor vehicle sales tax.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Liane Allen

SENATE No. 1642

By Ms. DiZoglio (by request), a petition (accompanied by bill, Senate, No. 1642) of Liane Allen for legislation relative to excise taxes on certain motor vehicles registered in the Commonwealth Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3315 OF 2017-2018.]

The Commonwealth of Massachusetts

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

An Act relative to the motor vehicle sales tax.

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 2 of chapter 64I of the General Laws is hereby amended by adding
2 the following paragraph:-

3 If, while a resident of another state, a person purchased a motor vehicle at retail sale and
4 registered the motor vehicle in that state for more than 6 months or purchased a motor vehicle in
5 Massachusetts at retail sale more than 6 months prior to becoming a resident, but the motor
6 vehicle was delivered to the taxpayer out of Massachusetts by the seller, or purchased more than
7 12 months prior to registration in the commonwealth, the excise imposed upon the retail sale
8 shall be based on the Kelley Blue Book value at the time of registration of such motor vehicle in
9 the commonwealth, not the original date of purchase.

10 SECTION 2. Section 58 of chapter 140 of the General Laws, as appearing in the 2014
11 Official Edition, is hereby amended by adding the following subsection:-

12 (f) A class 1, 3 or 3 license holder shall notify purchasers of motor vehicles from out-of-
13 state that such purchaser must take delivery the motor vehicle out-of-state, or pay Massachusetts
14 sales tax at the time of sale of such motor vehicle.