

SENATE No. 1670

The Commonwealth of Massachusetts

PRESENTED BY:

James E. Timilty

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 tax implications of the Volkswagon "Clean Diesel" consent decree.

PETITION OF:

NAME:

James E. Timilty

DISTRICT/ADDRESS:

Bristol and Norfolk

SENATE No. 1670

By Mr. Timilty, a petition (accompanied by bill, Senate, No. 1670) of James E. Timilty for legislation relative to tax implications of the Volkswagon “Clean Diesel” consent decree. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to tax implications of the Volkswagon “Clean Diesel” consent decree.

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. Notwithstanding any general or special law to the contrary, if an individual
2 participates in a buyback of a motor vehicle pursuant to the consent decree entered into In Re:
3 Volkswagen “Clean Diesel” Marketing, Sales Practices, and Products Liability Litigation, MDL
4 No. 2672 CRB (JSC), dated October 25, 2016, and purchases a replacement vehicle, the sale of
5 the replacement vehicle shall be subject to taxation as a trade-in under section 26 of chapter 64H
6 of the General Laws.

7 SECTION 2. If an individual purchasing a replacement vehicle under this act paid the
8 sales tax under section 2 of said chapter 64H before the effective date of this act, the state
9 treasurer shall repay that individual the amount of the tax that was paid less the amount of the tax
10 the would have been due under said section 26 of said chapter 64H not more than 120 days after
11 the effective date of this act.

12 SECTION 3. The commissioner of revenue shall promulgate regulations or guidelines
13 necessary to implement this act.