SENATE DOCKET, NO. FILED ON: 1/9/2009

**SENATE . . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PRESENTED BY:

**Walsh, Marian (SEN)**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*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 motor vehicle excise tax.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Walsh, Marian (SEN) | Suffolk and Norfolk |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01839 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act relative to the motor vehicle excise tax.

 *Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Section 1 of chapter 60A of the General Laws, as appearing in the 2004 Official Edition, is hereby amended by striking out the eighth paragraph and inserting in place thereof the following paragraph:-

If a motor vehicle or trailer is originally registered after January thirty-first in any year, the excise under this section shall be that proportion of the excise for the full year which the number of months in said year following the month preceding that in which the motor vehicle or trailer is registered bears to twelve, provided that for the purpose of determining the month in which a motor vehicle or trailer is originally registered after the first of the month, the number of days within the month that the vehicle was registered shall be divided by the total number of days within that month; but no excise shall be assessed on the same motor vehicle or trailer more than once in any calendar year by reason of the renewal of the registration of such vehicle within the calendar year, unless its ownership is transferred by sale or otherwise and its registration surrendered or it is registered after a surrender or expiration of registration upon removal of its owner to another state and registration in such other state. If during any calendar year ownership of a motor vehicle or trailer subject to an excise under this section is transferred by sale or otherwise and the registration of such motor vehicle or trailer is surrendered, or if during any calendar year the owner of a motor vehicle or trailer subject to such an excise removes to another state and registers such motor vehicle or trailer in such other state and surrenders or does not renew his registration in this state, the excise under this section shall be reduced upon application by an abatement equal to that proportion of an excise under this section on such motor vehicle or trailer for the full calendar year which the number of months in said year remaining after the month in which such transfer by sale or otherwise or such surrender or expiration of registration occurs bears to twelve, provided that for the purpose of determining the month in which a motor vehicle or trailer is originally registered after the first of the month, the number of days within the month that the vehicle was registered shall be divided by the total number of days within that month; provided, however, that if in the month in which such transfer by sale or otherwise occurs, the person making such transfer registers another motor vehicle or trailer under chapter ninety and thereby becomes subject to an excise under this section on such other motor vehicle or trailer for such month, the excise under this section on the motor vehicle or trailer transferred shall be further reduced upon application as aforesaid by an abatement equal to one twelfth of a full calendar year's excise under this section on the motor vehicle or trailer transferred, provided that for the purpose of determining the month in which a motor vehicle or trailer is originally registered after the first of the month, the number of days within the month that the vehicle was registered shall be divided by the total number of days within that month.  If before an excise imposed under this section is assessed, notice of transfer by sale or otherwise and surrender of registration or of surrender or expiration of registration as aforesaid is received by the official or officials authorized to make the assessment, the excise shall be assessed in the amount to which it would be reduced by abatement as aforesaid. The excise imposed by this section shall in no event be less than five dollars; no abatement under this section shall reduce any such excise to less than five dollars; no abatement shall be granted in an amount less than five dollars; and no refund shall be paid in an amount less than five dollars.