
By Mr. Schlosstein, a petition (accompanied by bill, Senate, No. 1128) of Frederic W. Schlosstein, Jr., and Wendell F. Clement for legislation to change the time for reporting non-payment of the motor vehicle excise tax to the Registrar of Motor Vehicles to the year in which it is billed. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Six.

AN ACT CHANGING THE TIME FOR REPORTING NON-PAYMENT OF THE MOTOR VEHICLE EXCISE TAX TO THE REGISTRAR OF MOTOR VEHICLES TO THE YEAR IN WHICH IT IS BILLED.

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 2A of chapter 60A of the General Laws,
2 as most recently amended by chapter 139 of the acts of 1973,
3 is hereby further amended by striking out the first sentence
4 and inserting in place thereof the following sentence: — If an
5 excise assessed under this chapter remains unpaid for fourteen
6 days after a demand therefor made not less than thirty days
7 after such excise becomes due and payable, the local tax col-
8 lector or the commissioner, as the case may be, may at any
9 time and from time to time, in the calendar year in which the
10 state tax is first committed and billed or in the next calendar
11 year, transmit to the registrar of motor vehicles, hereinafter in
12 this section called the registrar, upon a form approved by the
13 state tax commission, a notice of such non-payment, specifying
14 the name and address of the person to whom the excise is
15 assessed, the amount of the excise due and such information as
16 to the motor vehicle or trailer assessed as was transmitted by
17 the registrar to the commissioner under section two; provided,
18 however, that no notice shall be transmitted to the registrar
19 under this section at a time when there is pending before the
20 local board of assessors or the state tax commission, as the case
21 may be, a duly filed application for the abatement of such
22 excise in whole or in part nor within thirty days after action

23 upon any such application by the local board of assessors or
24 the state tax commission, as the case may be.

1 SECTION 2. The provisions of section one of this act shall
2 apply to excises committed on or after July first, nineteen hun-
3 dred and seventy-six.