

HOUSE No. 282

At the request of Mr. Gott of Arlington, the petition of Henry F. Long (Commissioner of Corporations and Taxation) for amendment of the law relating to the excise on registered motor vehicles and trailers and providing for the collection thereof by the Commissioner of Corporations and Taxation, was taken from the files of the preceding year. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Nine.

AN ACT AMENDING THE LAW RELATING TO THE EXCISE ON REGISTERED MOTOR VEHICLES AND TRAILERS AND PROVIDING FOR THE COLLECTION THEREOF BY THE COMMISSIONER OF CORPORATIONS AND TAXATION.

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 1 of chapter 60A of the General
2 Laws, as most recently amended by chapter 718 of
3 the acts of 1941, is hereby further amended by strik-
4 ing out the third paragraph and inserting in place
5 thereof the following paragraph:—

6 Nothing in this section shall be construed to pre-
7 vent the commissioner from granting an abatement
8 in any case in which the valuation aforesaid is in his
9 opinion excessive.

1 SECTION 2. Said section 1 of chapter 60A of the
2 General Laws is hereby further amended by striking
3 out the fifth paragraph and inserting in place thereof
4 the following paragraph: —

5 If a motor vehicle or trailer is registered after
6 January thirty-first of any year, the excise imposed
7 by this section shall be that proportion of the excise
8 for a full year which the number of months in said
9 year following the last day of the month preceding
10 that in which the motor vehicle or trailer is registered
11 bears to twelve. If a registered motor vehicle or
12 trailer is sold or its ownership transferred during
13 any calendar year, and if notice to the former owner
14 of an excise on account thereof for that year has
15 already been issued pursuant to section two, that
16 proportion of the excise for a full year which the
17 number of months in said year remaining after the
18 last day of the month in which such sale or transfer
19 occurred bears to twelve shall be abated. If, how-
20 ever, the excise payer has not been notified of said
21 excise before notice of such sale or transfer has been
22 received by the commissioner, only that proportion
23 of the excise for a full year which the number of
24 months in said year prior to the first day of the month
25 next following the month in which said sale or transfer
26 occurred bears to twelve shall be assessed. The excise
27 assessed under this section shall not be less than
28 two dollars and no abatement under this section
29 shall reduce the excise collected to less than two
30 dollars.

1 SECTION 3. Said chapter 60A of the General
2 Laws is hereby further amended by striking out
3 section 2, as most recently amended by section 4 of

4 chapter 366 of the acts of 1939, and inserting in
5 place thereof the following:—

6 *Section 2.* The excise imposed by section one
7 shall be assessed and collected by the commissioner.
8 The excise shall be assessed to the owner of the
9 motor vehicle or trailer registering the same, and the
10 registrar of motor vehicles shall promptly transmit
11 to the commissioner a notice of the registration of a
12 motor vehicle or trailer subject to this excise, giving
13 the name and residential address of the owner, if an
14 individual, or the name and principal place of busi-
15 ness in this commonwealth, if any, otherwise that
16 outside the commonwealth, if a corporation, partner-
17 ship or voluntary association, the municipality in
18 which the motor vehicle or trailer is customarily
19 to be kept if it is to be kept in the commonwealth,
20 the name of the maker, the year of manufacture as
21 designated by the manufacturer, and the model and
22 type of vehicle or trailer. The commissioner may
23 require from the owner such further information as
24 may be necessary for the purposes of this chapter.
25 The excise hereunder shall be due and payable at
26 the expiration of thirty days from the date upon
27 which the notice was issued by the commissioner
28 pursuant to this section. The commissioner shall
29 seasonably notify the owner of the excise assessed
30 and the due date, but failure to receive notice shall
31 not affect the validity of the excise. The owner may
32 within six months of the date of the issuing of the
33 notice of assessment or of the date of sale or transfer,
34 but not later than January thirty-first of the suc-
35 ceeding year, apply for an abatement to the com-
36 missioner and from a decision of the commissioner
37 an appeal may be taken to the appellate tax board

38 in the time and manner provided in the case of appeals
39 taken pursuant to section seventy-one of chapter
40 sixty-three. If an abatement is granted of an excise,
41 any overpayment with interest thereon at the rate
42 of six per cent per annum from the date of payment
43 shall be refunded by the state treasurer upon certi-
44 fication by the commissioner, without further appro-
45 priation. Owners who neglect to pay the excise
46 assessed under this chapter shall pay interest at the
47 rate of six per cent per annum from the time when
48 such excise was payable until paid, if such payment
49 is made before the commencement of proceedings
50 for recovery thereof, and twelve per cent if made
51 after the commencement thereof. The notice issued
52 pursuant to this section shall bear on its face a state-
53 ment of the time within which petitions for abatement
54 of the excise may be filed.

1 SECTION 4. Said chapter 60A of the General
2 Laws is hereby further amended by striking out
3 section 2A, as most recently amended by chapter
4 443 of the acts of 1945, and inserting in place thereof
5 the following: —

6 *Section 2A.* If an excise assessed on a motor
7 vehicle and payable under this chapter has not been
8 paid at its due date, the commissioner shall forth-
9 with transmit to the registrar of motor vehicles,
10 hereinafter called the registrar, upon a form approved
11 by the commissioner, a notice of such non-payment,
12 specifying the name and address of the person to
13 whom the excise was assessed, the amount of the
14 excise due and such information as to the motor
15 vehicle assessed as was contained in the notice trans-
16 mitted by the registrar to the commissioner under

17 section two. Unless it appears from the records of
18 the registrar that the person to whom the excise
19 has been assessed has transferred his ownership in
20 such motor vehicle, the registrar shall forthwith give
21 him written notice by mail directed to his last known
22 address that the certificate of registration of such
23 motor vehicle will be suspended at the expiration of
24 thirty days from the date of mailing such notice
25 unless within said period there is filed with the registrar
26 evidence satisfactory to him that the excise due and
27 all interest, charges and fees accrued thereon, have
28 been paid. Unless such evidence is so filed with the
29 registrar, he shall forthwith suspend the certificate
30 of registration of such motor vehicle. If such evidence
31 is not so filed within five days after any such sus-
32 pension the registrar shall forthwith send notice of
33 such suspension to the company which issued or
34 executed as surety any motor vehicle liability policy
35 or bond, both as defined in section thirty-four A of
36 chapter ninety, covering such motor vehicle, and
37 thereupon such policy or bond shall be cancelled
38 by operation of law. The fact that a motor vehicle
39 is being operated during any such suspension of its
40 certificate of registration shall not be held to con-
41 stitute such motor vehicle a trespasser upon the
42 highways. The registrar shall not terminate any
43 such suspension until such evidence shall have been
44 filed with him.

1 SECTION 5. Said chapter 60A of the General
2 Laws is hereby further amended by striking out
3 section 3, as most recently amended by section 3 of
4 chapter 480 of the acts of 1938, and inserting in
5 place thereof the following: —

6 *Section 3.* In the collection of this excise, the com-
7 missioner shall have all the remedies provided by
8 chapter sixty and chapter sixty-two.

1 SECTION 6. Said chapter 60A of the General
2 Laws is hereby further amended by striking out
3 section 6 and inserting in place thereof the following:—

4 *Section 6.* Ninety-eight per cent of so much of
5 the excise, including interest thereon, as is collected
6 in respect of motor vehicles or trailers owned by
7 individual inhabitants of the commonwealth or by
8 partnerships, voluntary associations or corporations
9 having a principal place of business in the common-
10 wealth or in respect of motor vehicles or trailers not
11 so owned but customarily kept in a particular munici-
12 pality of the commonwealth shall, after making
13 deduction for any taxes refunded, together with any
14 interest or costs paid on account of refunds, be annu-
15 ally in November distributed, credited, and paid
16 to the several cities and towns in the proportion that
17 the value of motor vehicles or trailers allocated to
18 each city or town, as hereinafter provided, bears
19 to the total value of motor vehicles or trailers allocated
20 to all cities and towns of the commonwealth. The
21 remainder of the excise collected shall be retained
22 by the commonwealth. For purposes of distribution
23 the term “value” shall mean value as determined
24 for purposes of section one. If the motor vehicle
25 or trailer is owned by an individual inhabitant of
26 the commonwealth, its value shall be allocated to
27 the city or town in which he is a resident at the time
28 of registration. If the motor vehicle or trailer is
29 owned by a partnership, voluntary association or
30 corporation having a principal place of business in

31 the commonwealth, its value shall be allocated to
32 the city or town in which such partnership, voluntary
33 association or corporation has its principal place of
34 business in the commonwealth. If the motor vehicle
35 or trailer is not so owned but is customarily kept in
36 a particular city or town in the commonwealth, its
37 value shall be allocated to such particular city or
38 town. If the motor vehicle or trailer is not so owned
39 or is not customarily kept in some particular city
40 or town, its value shall not be allocated to any city
41 or town, but the excise in respect thereto shall be
42 retained in full by the commonwealth. The com-
43 missioner shall determine and certify to the state
44 treasurer the amount to be distributed and such
45 determination shall be final. Upon receipt by the
46 state treasurer of the certification herein provided,
47 the amounts certified shall be distributed, credited
48 or paid out of the proceeds of the excise without
49 further appropriation.

1 SECTION 7. This act shall take effect upon January
2 first, nineteen hundred and forty-eight, and shall
3 apply to taxes assessed in said year and thereafter.

