

# SENATE . . . . No. 280

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To accompany the petition of Francis Newhall that provision be made for the abatement of the motor vehicle excise tax in certain cases by reason of the death or other inability of the person assessed to pay. Taxation.

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## The Commonwealth of Massachusetts

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

An Act providing for the Abatement of the Motor Vehicle Excise Tax in Certain Cases by Reason of the Death, Absence, Poverty, Insolvency, Bankruptcy or Other Inability of the Person assessed to pay.

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

- 1 Chapter sixty A of the General Laws is hereby
- 2 amended by striking out section three and sub-
- 3 stituting therefor the following section:—
- 4 *Section 3.* In the collection of this tax the
- 5 local collectors shall have all the remedies pro-
- 6 vided by chapter sixty. If a collector is satisfied
- 7 that an excise tax, or any portion of said tax,
- 8 committed to him or to any of his predecessors
- 9 in office for collection, cannot be collected by
- 10 reason of the death, absence, poverty, insolvency,
- 11 bankruptcy or other inability of the person

12 assessed to pay, he shall notify the assessors  
13 thereof in writing, on oath, stating why such  
14 tax cannot be collected. The assessors shall  
15 act on such notification within thirty days after  
16 its receipt and, after due inquiry, may abate  
17 such tax or any part thereof, and shall certify  
18 such abatement in writing to the collector; and  
19 said certificate shall discharge the collector from  
20 further obligation to collect the tax so abated.



