

SENATE . . . . . No. 520

By Mr. Zarod, a petition of Stanley J. Zarod and another for legislation to include refund forms with all bills for motor vehicle and trailer excise taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Four.

AN ACT TO INCLUDE REFUND FORMS WITH ALL BILLS FOR MOTOR  
VEHICLE AND TRAILER EXCISE TAXES.

*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 60A of the General Laws, as amended, is hereby
- 2 further amended by adding a new section, entitled: —
- 3 *Section 1.* With each and every notice and/or bill of excise
- 4 tax on a registered motor vehicle and trailer the collector of
- 5 taxes for the board of assessors or the commissioner for the
- 6 state tax commission must include in the same mailing or de-
- 7 livery envelope a refund form which the recipient can fill out
- 8 and return if entitled to an abatement.

## SUGGESTED EXCISE TAX REFUND APPLICATION FORM

*The Commonwealth of Massachusetts*

City or Town.....

APPLICATION FOR REFUND OF MOTOR VEHICLE AND TRAILER EXCISE 19.....

If you have paid *two* excise taxes in a calendar year because you traded or sold one automobile or trailer to get another, you may be entitled to refund on your first tax. File this form with Board of Assessors within 6 months of date of notice of assessment or date of sale or transfer, but not later than Jan. 31 of succeeding year.

EXCISE BILL IS NOTICE OF ASSESSMENT. ABATEMENT MAY BE GRANTED ONLY RESPECTING SALE OR TRANSFER, OR OVERVALUATION. No abatement may reduce tax to less than \$2.00.

FILING THIS APPLICATION DOES NOT STAY COLLECTION OF YOUR EXCISE. IT SHOULD BE PAID AS ASSESSED. REFUND WILL FOLLOW IF ABATEMENT IS ALLOWED.

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NAME .....

ADDRESS .....  
(Residence if individual; principal business place if corp., partnership or assoc.)

DATE OF REGISTRATION..... REGISTRATION NO..... DATE OF EXCISE NOTICE.....

YEAR..... MODEL..... MAKE..... TYPE..... ENGINE NO.....

MAKER'S NO. OF CYLINDERS DATE OF ANY SALE OR TRANSFER.....  
NO. .... OR RATED CAPACITY.....

REASON FOR APPLICATION (Check One): ( ) Sale or Transfer ( ) Over-valuation

(Other) .....

SUBSCRIBED THIS.....DAY OF.....19....., UNDER PENALTY OF PERJURY

SIGNATURE.....

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