

# HOUSE . . . . No. 129

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By Mr. Perry of Belmont (by request), petition of Nathaniel M. Nichols and other officers of the Massachusetts Tax Collectors and Treasurers Association relative to the due date of bills under the law providing for an excise tax on motor vehicles operated upon the highways. Taxation.

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## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty.

An Act relative to the Due Date of Bills under the Law providing for an Excise Tax on Motor Vehicles operated upon the Highways.

*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 two of chapter sixty A, as  
2 contained in chapter three hundred and seventy-nine  
3 of the acts of nineteen hundred and twenty-eight, is  
4 hereby amended by striking out after the words "due  
5 and payable" in the twentieth and twenty-first lines  
6 the words "upon the first day of the calendar month  
7 next ensuing which is not less than sixty days from  
8 the date of registration, but not earlier than the date  
9 set for the payment of local taxes other than poll  
10 taxes of the calendar year" and inserting in place  
11 thereof the words: — at the expiration of thirty days  
12 from the date of the notice issued by the collector  
13 pursuant to this section, — so as to read as follows: —

14 *Section 2.* The local boards of assessors shall assess  
15 the tax imposed by section one, and commit the same  
16 to the collector of taxes with their warrant for the  
17 collection thereof. The tax shall be assessed to the  
18 owner of the motor vehicle registering the same, and  
19 the registrar of motor vehicles shall promptly transmit  
20 to the commissioner a notice of each registration of a  
21 motor vehicle subject to this tax, giving the name and  
22 home address of the owner, if an individual, or the  
23 name and principal place of business in this common-  
24 wealth, if a corporation, partnership or voluntary  
25 association, the municipality in which the vehicle is  
26 customarily to be kept, the name of the maker, the  
27 year of manufacture and the model and type of  
28 vehicle. The commissioner may require from the  
29 owner such further information as may be necessary  
30 for the purposes of this chapter. The commissioner  
31 shall, as soon as may be, transmit to the local boards  
32 of assessors the registrations sent to him by the regis-  
33 trar of motor vehicles and, under such provisions as  
34 he deems best, make available to the local assessors  
35 information showing the values as determined under  
36 section one. The tax hereunder shall be due and  
37 payable at the expiration of thirty days from the  
38 date of the notice issued by the collector pursuant to  
39 this section. The local tax collector shall notify the  
40 owner of the tax assessed and the due date, but failure  
41 to receive notice shall not affect the validity of the  
42 tax. The owner may within sixty days of notice of  
43 assessment apply to the local assessors for abatement  
44 and, from their decision upon such application, an  
45 appeal may be taken to the county commissioners or  
46 the superior court, all in accordance with the provisions  
47 of sections sixty-four and sixty-eight A of chapter

48 fifty-nine. If an abatement is granted, any over-  
49 payment with interest thereon at the rate of six per  
50 cent per annum from the date of payment shall be  
51 refunded by the city or town without any appropri-  
52 ation therefor by the municipality. Owners who  
53 neglect to pay taxes assessed under this chapter shall  
54 pay interest at the rate of six per cent per annum from  
55 the time when such taxes were payable until paid, if  
56 such payment is made before the commencement of  
57 proceedings for recovery thereof, and twelve per cent  
58 if made after the commencement thereof.

1 SECTION 2. This act shall take effect with respect  
2 to every excise assessed on account of a motor vehicle  
3 registered in or for any year subsequent to nineteen  
4 hundred and twenty-nine.

