

By Mr. Mann of Hanson, petition of Charles W. Mann for legislation to further regulate the collection of motor vehicle excise taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Two.

AN ACT FURTHER REGULATING THE COLLECTION OF MOTOR VEHICLE 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 The first paragraph of section 2A of chapter 60A, as most
2 recently amended by section 46 of chapter 653 of the acts of 1989,
3 is hereby further amended by striking out the last sentence and
4 inserting in place thereof the following sentence: — The local tax
5 collector, the commissioner of revenue, or their designee as the
6 case may be, may at any time and from time to time, transmit
7 to the registrar of motor vehicles, hereinafter in this section called
8 the registrar, in such form as approved by the registrar of motor
9 vehicles, notice of such nonpayment, specifying the name and
10 address of the person to whom the excise is assessed, the amount
11 of the excise due and all interest thereon and costs relative thereto,
12 including the actual cost of electronically transmitting notice of
13 non-payment and final payment of each excise tax bill, and such
14 information as to the motor vehicle or trailer assessed as was
15 transmitted by the registrar to the commissioner of revenue under
16 section two; provided, however, that no notice shall be
17 transmitted to the registrar under this section at a time when there
18 is pending before the local board of assessors or the appellate tax
19 board, as the case may be, a duly filed application for the
20 abatement of such excise in whole or in part nor within thirty days
21 after action upon any such application by the local board of
22 assessors or the appellate tax board, as the case may be.

