

# HOUSE . . . . No. 1204

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By Mr. Dean of Oakham (by request), petition of Stephen D. O'Brien and others that provision be made for the collection and abatement of excise taxes on registered motor vehicles. Taxation.

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## The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE COLLECTION AND ABATEMENT  
OF EXCISE TAXES ON REGISTERED MOTOR VEHICLES.

*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 is hereby  
2 amended by striking out section 2, as amended, and  
3 inserting in place thereof the following section:—  
4 *Section 2.* If the owner of the motor vehicle or  
5 trailer registered is an individual inhabitant of the  
6 commonwealth, or a partnership, voluntary associ-  
7 ation or corporation having a principal place of  
8 business in the commonwealth or if the owner of  
9 the motor vehicle or trailer registered is not such  
10 an individual, partnership, voluntary association  
11 or corporation but the vehicle or trailer is custom-  
12 arily kept in any particular municipality in the  
13 commonwealth, the board of assessors shall assess  
14 the excise imposed by section one, and commit the  
15 same to the collector of taxes with their warrant

16 for the collection thereof. Otherwise the excise so  
17 imposed shall be assessed and collected by the  
18 commissioner. The excise shall be assessed to  
19 the owner of the motor vehicle registering the same,  
20 and the registrar of motor vehicles shall promptly  
21 transmit to the board of assessors of any particular  
22 municipality in the commonwealth in which the  
23 vehicle or trailer is customarily kept a notice of the  
24 registration of a motor vehicle or trailer subject to  
25 this excise, giving the name and residential address  
26 of the owner, if an individual, or the name and  
27 place of business in this commonwealth, the mu-  
28 nicipality in which the motor vehicle or trailer is  
29 customarily to be kept, if it is to be kept in the  
30 commonwealth, the name of the maker, the year of  
31 manufacture as designated by the manufacturer,  
32 and the model and type of vehicle or trailer. If the  
33 motor vehicle or trailer is not to be kept customarily  
34 in any particular municipality of the commonwealth,  
35 the registrar of motor vehicles shall promptly trans-  
36 mit to the commissioner a notice of the registration  
37 of a motor vehicle or trailer subject to this excise,  
38 giving the name and residential address of the  
39 owner, if an individual, or the name and principal  
40 place of business in this commonwealth, if any,  
41 otherwise that outside the commonwealth, if a  
42 corporation, partnership or voluntary association,  
43 the name of the maker, the year of manufacture as  
44 designated by the manufacturer and the model and  
45 type of vehicle or trailer. The commissioner or the  
46 assessors may require from the owner such further  
47 information as may be necessary for the purposes  
48 of this chapter. The commissioner shall make  
49 available to the local assessors information showing

50 the values as determined under section one. The  
51 excise hereunder shall be due and payable at the  
52 expiration of thirty days from the date upon which  
53 the notice was issued by the collector or the com-  
54 missioner, as the case may be, who shall seasonably  
55 notify the owner of the excise assessed and the due  
56 date, but failure to receive notice shall not affect  
57 the validity of the excise. The owner may within  
58 six months of the date of the issuing of the notice  
59 of assessment or of the date of sale or transfer, but  
60 not later than January thirty-first of the succeeding  
61 year, apply for an abatement to the board of asses-  
62 sors or the commissioner, as the case may be, and,  
63 from a decision of the board of assessors upon such  
64 application, an appeal may be taken to the county  
65 commissioners or to the appellate tax board, all in  
66 accordance with section sixty-four or sixty-five of  
67 chapter fifty-nine, or from a decision of the com-  
68 missioner an appeal may be taken to the appellate  
69 tax board in the time and manner provided in the  
70 case of appeals taken pursuant to section seventy-  
71 one of chapter sixty-three. If an abatement is  
72 granted of an excise assessed by a board of assessors,  
73 any overpayment with interest thereon at the rate  
74 of four per cent per annum from the date of payment  
75 shall be refunded by the city or town treasurer from  
76 any available funds, upon certification by the collector  
77 of taxes and approval for payment as required  
78 by section fifty-two of chapter forty-one, without  
79 any appropriation therefor by the municipality.  
80 If an abatement is granted of an excise assessed by  
81 the commissioner, any overpayment with interest  
82 thereon at the rate of six per cent per annum from  
83 the date of payment shall be refunded by the state

84 treasurer upon certification by the commissioner,  
85 without further appropriation. Owners who neglect  
86 to pay the excise assessed under this chapter shall  
87 pay interest at the rate of six per cent per annum  
88 from the time when such excise was payable until  
89 paid, if such payment is made before the com-  
90 mencement of proceedings for recovery thereof,  
91 and twelve per cent if made after the commence-  
92 ment thereof. The notice issued pursuant to this  
93 section shall bear on its face a statement of the  
94 time within which petitions for abatement of the  
95 excise may be filed.