

HOUSE No. 1857

By Mr. Jordan of Revere, petition of Peter J. Jordan that payment of motor vehicle excise tax be required as a condition precedent to registration of a motor vehicle. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty.

AN ACT TO REQUIRE PAYMENT OF MOTOR VEHICLE EXCISE TAX AS A CONDITION PRECEDENT TO REGISTRATION OF A MOTOR VEHICLE.

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 90 of the General Laws is hereby amended
2 by inserting therein, after section 2 thereof, the
3 following section:—

4 *Section 2A. No Vehicle to be registered if Applicant*
5 *owes Overdue Motor Vehicle Excise Taxes.*—No motor
6 vehicle shall be registered to any person who has
7 failed to pay an excise tax on a motor vehicle regis-
8 tered under the provisions of chapter sixty A of the
9 General Laws, unless such excise tax shall have been
10 abated under the provisions of section two of the
11 provisions of chapter sixty A.

12 The registrar shall, in addition to other information
13 required in the application for registration, require a
14 statement by the applicant of any unpaid motor

15 vehicle taxes due from him to any city or town. The
16 registrar, upon receiving information that any such
17 motor vehicle excise remains unpaid, shall not issue
18 any registration of a motor vehicle to such applicant
19 unless and until such evidence shall be filed with
20 him and shall be satisfactory to him indicating that
21 all such motor vehicle excise taxes have been paid in
22 full, with all lawful interests and costs.

23 Chapter 60A of the General Laws is hereby further
24 amended by striking therefrom section 2A and sub-
25 stituting therefor the following section:—

26 *Section 2A. Suspension of Certificate of Registration*
27 *for Nonpayment of Excise Tax on Registered Motor*
28 *Vehicles.*— If an excise assessed on a motor vehicle
29 and payable under this chapter remains unpaid at
30 any time after its due date, the local tax collector or
31 the commissioner, as the case may be, shall forthwith
32 transmit to the registrar of motor vehicles, upon a
33 form approved by the commissioner, a notice of
34 such nonpayment, specifying the name and address
35 of the person to whom such tax was assessed, the
36 amount of the excise due and such information as to
37 the motor vehicle assessed as is also contained in the
38 notice transmitted by the registrar to the commissioner
39 under section two. The registrar shall forthwith give
40 such person written notice by mail, directed to his
41 last known address, that the certificate of registration
42 of any motor vehicle registered to such person will
43 be suspended at the expiration of thirty days from
44 the date of mailing such notice unless within said
45 period there shall be filed with the registrar evidence
46 satisfactory to him that all such overdue excise taxes
47 have been paid, whether such taxes are applicable to
48 motor vehicles then registered in the name of such

49 person or to motor vehicles previously registered by
50 him as to which such excise taxes shall not have been
51 paid in full. Unless such evidence is so filed with the
52 registrar, he shall forthwith suspend the certificate of
53 registration of all motor vehicles registered to such
54 person. If such evidence shall not have been filed
55 within five days after any such suspension, the regis-
56 trar shall forthwith send notice of such suspension to
57 the company or companies which issued or executed
58 as surety any motor vehicle liability policy or bond,
59 both as defined in section thirty-four A of chapter
60 ninety covering any motor vehicle registered to such
61 person, and thereupon such policy or bond shall be
62 cancelled by operation of law. The fact that a motor
63 vehicle is being operated during any such suspension
64 of its certificate of registration shall not be held to
65 constitute it a trespasser upon the highways. The
66 registrar shall not terminate any such suspension until
67 such evidence of payment in full of any such overdue
68 excise tax shall have been filed with him.

