HOUSE No. 3075

By Ms. Kerans of Danvers, petition of Sally P. Kerans relative to the penalties for nonpayment of boat excise taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO PENALTIES FOR NONPAYMENT OF BOAT 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 Section 4 of Chapter 60B of the 1990 Official Edition of the
- 2 Massachusetts General Laws shall be amended by deleting the
- 3 word "twenty," appearing twice in line 10, and inserting in both
- 4 places thereof the word "fifty".