

SENATE No. 1536

By Mr. Jajuga, a petition (accompanied by bill, Senate, No. 1536) of James P. Jajuga, Brian S. Dempsey and Carol A. Donovan for legislation relative to the penalties for non-payment of excise taxes on boats. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO NON-PAYMENT OF EXCISE TAXES ON BOATS.

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 General Laws, as appearing in
2 the 1996 Official Edition, is hereby amended by inserting at the
3 end thereof the following new paragraphs: —

4 If an excise assessed under this chapter remains unpaid for
5 fourteen days after a demand therefor made more than one day
6 after such excise becomes due and payable, the collector of taxes
7 shall send a notice of warrant to the delinquent taxpayer. In the
8 event that the delinquent taxpayer does not respond within thirty
9 days to said notice of warrant then a service warrant shall be made.
10 If the tax remains unpaid after the service of warrant then the col-
11 lector of taxes may return the uncollected warrants of those delin-
12 quent taxpayers to the commissioner of revenue. The collector of
13 taxes may at any time and from time to time transmit to the regis-
14 trar of motor vehicles, hereinafter in this section called the regis-
15 trar, and to the director of the division of environmental law
16 enforcement, hereinafter in this section called the director, in such
17 form as approved by the registrar and the director, notice of such
18 nonpayment, specifying the name and address of the person to
19 whom the excise is assessed, the amount of the excise due and all
20 interest thereon and costs relative thereto and such information as
21 to the vessel assessed; provided, however, that no notice shall be
22 transmitted to the registrar or to the director under this section at a
23 time when there is pending before the local board of assessors or

24 the appellate tax board, as the case may be, a duly filed applica-
25 tion for the abatement of such excise in whole or in part nor
26 within thirty days after action upon any such application by the
27 local board of assessors or the appellate tax board, as the case
28 may be.

29 Upon receipt of such notification of nonpayment, the registrar
30 shall place the matter on record and not renew the license to
31 operate a motor vehicle of the registered owner of said vehicle or
32 the registration of said motor vehicle and the director shall place
33 the matter on file and not renew the registration of said vessel
34 until after notice from the local collector of taxes or the commis-
35 sioner of revenue that the matter has been disposed of in
36 accordance with the law.

37 Upon such notification of nonpayment to the registrar and to
38 the director, an additional twenty dollar charge payable to the reg-
39 istrar of motor vehicles shall be assessed against the registered
40 owner of said vessel. It shall be the duty of the local collector of
41 taxes or commissioner of revenue to notify the registrar and the
42 director forthwith that such matters have been disposed of in
43 accordance with the law; provided, however, that a certified
44 receipt of full and final payment from either the local collector of
45 taxes or commissioner of revenue shall also serve as a legal notice
46 to the registrar and to the director that the matter has been so
47 disposed of.

48 Except as heretofore provided, the registrar and the director
49 shall jointly approve such forms as they deem necessary to imple-
50 ment this section and said forms shall be printed and used by the
51 cities and towns.