

HOUSE No. 848

By Mr. Hynes of Marshfield, petition of Frank M. Hynes relative to the marine excise tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO MARINE EXCISE TAX.

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 60B:4, as found in the 1988 Official Edition of the
2 General Laws of Massachusetts, is hereby amended by adding,
3 after line 87, the following:— The owner of the excise assessed
4 shall be required to present the most recent receipt of payment
5 received for such excise when filing application with the
6 Commonwealth of Massachusetts for registration or renewal of
7 registration of a vessel or boat.

8 Chapter 90B:3(a) as found in the 1988 Official Edition of the
9 General Laws of Massachusetts, is hereby amended by adding,
10 after line 27, the following:— No registration nor renewal of reg-
11 istration shall be granted unless the owner has presented the most
12 recent receipt from the local Collector of Taxes that the excise tax
13 required under Chapter 60B has been paid.

REPORT OF THE COMMISSIONERS OF THE LAND OFFICE
IN RESPONSE TO A RESOLUTION PASSED BY THE HOUSE OF REPRESENTATIVES
MAY 15, 1878

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THE LAND OFFICE HAS THE HONOR TO ACKNOWLEDGE THE RECEIPT OF THE REPORT OF THE COMMISSIONERS OF THE LAND OFFICE IN RESPONSE TO A RESOLUTION PASSED BY THE HOUSE OF REPRESENTATIVES MAY 15, 1878. THE REPORT IS HEREBY TRANSMITTED TO THE HOUSE OF REPRESENTATIVES IN ACCORDANCE WITH THE PROVISIONS OF THE RESOLUTION.