

By Mrs. Murray of Cohasset, petition of the Massachusetts Municipal Association, Mary Jeanette Murray, Thomas G. Palumbo, Frank M. Hynes, Stephen Kulik, Bruce E. Tarr and Jo Ann Sprague relative to the excise tax on certain boats and vessels. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO FACILITATE THE COLLECTION OF THE BOAT EXCISE.

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 1. Section 3 of chapter 90B of the General Laws,
2 as appearing in the 1992 Official Edition, is hereby amended in
3 the first paragraph by inserting, beginning on line 13, after the
4 third sentence the following: —

5 No owner of a motor boat shall be entitled to or issued a
6 certificate of number unless such owner has included with any
7 application for such a certificate a copy of a receipt for payment
8 of the full amount of the excise due under chapter sixty B for the
9 prior fiscal year, including any amounts due for years prior to such
10 fiscal year.

1 SECTION 2. Section 4 of chapter 90B of the General Laws,
2 as appearing in the 1992 Official Edition, is hereby amended in
3 the first paragraph by inserting, beginning on line 6, after the first
4 sentence the following: —

5 No owner of a motor boat shall be entitled to or issued a
6 replacement of a certificate of number under this section unless
7 such owner has included with any application for such a certifi-
8 cate a copy of a receipt for payment of the full amount of the
9 excise due under chapter sixty B for the prior fiscal year, including
10 any amounts due for years prior to such fiscal year.

