

By Mr. Kennedy of Brockton, petition of Thomas P. Kennedy relative to further regulating the collection and abatement of certain motor vehicle excise taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING THE COLLECTION AND ABATEMENT OF CERTAIN MOTOR VEHICLE 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 2 of chapter 60A of the General Laws, as appearing in
2 the 1992 Official Edition, is hereby amended by inserting after the
3 word "paid" in line 66, the following: — provided, however, that
4 prior to the imposition of the interest or any other demands or late
5 payment charges, the owner may request a hearing before the tax
6 collector or commissioner, as the case may be. At such hearing the
7 owner may present evidence and documentation that the notice
8 was not timely received due to the failure of the mail delivery
9 system or any other justifiable cause. The collector or commis-
10 sioner shall decide on the basis of credible evidence whether the
11 interest, late charges or other payments due may be abated and
12 shall notify said owner of its decision. An appeal from the deci-
13 sion may be filed with the district court which after a hearing shall
14 decide the facts, either affirming or reversing the decision of the
15 collector or commissioner.

