

By Mrs. Murray of Cohasset, petition of Mary Jeanette Murray for legislation to provide for improved motor vehicle excise tax collections. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT PROVIDING FOR IMPROVED MOTOR VEHICLE EXCISE COLLECTIONS.

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 2A of Chapter 60A of the General Laws, as appearing
2 in the 1988 Official Edition is hereby further amended by adding
3 the following section: —

4 Section 2A¹/₂. If an excise assessed under this Chapter remains
5 unpaid, the collector of taxes shall notify the registrar of motor
6 vehicles who shall place the matter on record and, upon receipt
7 of such notice, shall not renew the license to operate a motor
8 vehicle of the registered owner of the vehicle or the registration
9 of said vehicle until after notice from the collector of taxes that
10 the excises assessed under this Chapter have been paid or disposed
11 of in accordance with the provisions of sections 2 and 2A of this
12 Chapter. Upon such notification to the registrar, an additional
13 ten dollar charge, payable to the registrar of motor vehicles, shall
14 be assessed against the registered owner of said vehicle. It shall
15 be the duty of the collector of taxes to notify the registrar forthwith
16 that such case has been so disposed of in accordance with law,
17 provided however, that a certified receipt of full and final payment
18 from collector of taxes of the city or town in which the excise was
19 assessed shall also serve as legal notice to the registrar that said
20 excise has been paid or disposed of.

21 The notice provided herein shall be printed in such form as the
22 registrar of motor vehicles may approve. The registrar shall
23 approve such other forms as he deems appropriate to implement

24 this section, and said forms shall be printed and used by the cities
 25 and towns. The amount expended for the administration of this
 26 section shall not exceed one per cent of the total amount of the
 27 annual receipts collected under the provisions of this chapter in
 28 any city or town which accepts the provisions of this section.