

HOUSE No. 00748

The Commonwealth of Massachusetts

PRESENTED BY:

Demetrius J. Atsalis

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act regulating the issuance of excise tax notices on motor vehicles.

PETITION OF:

NAME:

Demetrius J. Atsalis

DISTRICT/ADDRESS:

2nd Barnstable

HOUSE No. 00748

By Mr. Atsalis of Barnstable, petition (accompanied by Bill, House, No. 00748) of Demetrius J. Atsalis for legislation to further regulate the issuance of excise tax notices on motor vehicles. Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
□ HOUSE
□ , NO. 2671 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act regulating the issuance of excise tax notices on motor vehicles.

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 2 of chapter 60A of the General Laws, as appearing in the 2006
2 Official Edition, is hereby amended by striking out the words “but failure to receive notice shall
3 not affect the validity of the excise”, in lines 44 and 45, and inserting in place thereof the
4 following two sentences:— If the excise is not paid within 30 days, the collector of taxes or the
5 commissioner, as the case may be, shall send a second notice by registered mail before assessing
6 any interest or penalties. If it is found, the owner of the excise assessed did not receive the first
7 notice, he shall have an additional 30 days to make payment.