

HOUSE No. 2831

By Mr. Atsalis of Barnstable, petition of Demetrius J. Atsalis for legislation to further regulate the issuance of excise tax notices on motor vehicles. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

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 2 of Chapter 60A of the General Laws, as appearing in
- 2 the 1998 Official Edition, is hereby amended by striking out the
- 3 words “but failure to receive notice shall not affect the validity of
- 4 the excise”, in lines 44 and 45, and inserting in place thereof the
- 5 following two sentences:—
- 6 If the excise is not paid within 30 days, the collector of taxes or
- 7 the commissioner, as the case may be, shall send a second notice by
- 8 registered mail before assessing any interest or penalties. If it is
- 9 found, the owner of the excise assessed did not receive the first
- 10 notice, he shall have an additional 30 days to make payment.