SENATE DOCKET, NO. FILED ON: 1/9/2009

**SENATE . . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Morrissey, Michael (SEN)**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*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 to expand penalties for non-payment of boat excise tax.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Morrissey, Michael (SEN) | Norfolk and Plymouth |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01766 OF 2007-2008.]

The Commonwealth of Massachusetts

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act to expand penalties for non-payment of boat excise tax.

 *Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

 SECTION 1. Section 4 of Chapter 60B of the General Laws, as appearing in the 2006 official edition, is hereby amended in the second paragraph by inserting after the third sentence, the following sentences:-  "In addition, at least annually, municipal collectors of taxes shall notify the state Office of Boat Recreational Vehicle and Snowmobile Registration Bureau of all unpaid excise taxes remaining unpaid on at least vessels registered in the Commonwealth of Massachusetts, with notice of the amount unpaid and outstanding sent to the last known vessel owner.  Said vessels shall not be registered or renewed for registration by said office until all sums due are remitted to the municipality.  Upon receipt of all sums due hereunder on any particular vessel, the municipal collector of taxes shall promptly issue a registration release notice, permitting registration or renewal to proceed.”