

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

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**The Commonwealth of Massachusetts**

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

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In the Year Two Thousand and Nine

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### 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:*

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