

# HOUSE . . . . . No. 2671

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Nine  
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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.