

SENATE No. 1315

The Commonwealth of Massachusetts

In the Year Two Thousand 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:

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."