

SENATE No. 2248

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act establishing a study commission on the enhancement of compliance rates for payment of vessel excise taxes..

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. The Legislature shall establish a special commission to study, evaluate and
2 explore means to enhance compliance rates for payment of fair and reasonable excise taxes on
3 recreational vessels using Commonwealth waterways. Said special commission shall consider
4 all relevant existing laws and practices, including municipal notice procedures, assessment and
5 valuation practices and means of encouraging sale and usage of recreational vessels within the
6 Commonwealth, such as M.G.L. c. 90B; M.G.L. Chapter 60B, §2(h); M.G.L. c. 60B (3). The
7 Commission shall consider means of encouraging sale and usage of recreational vessels within
8 the Commonwealth, as well as considering any proposed relevant new or revised laws and
9 practices. Provided further, that said commission may hold public hearings if it deems necessary
10 and said commission shall file a report and any recommendations to the House and Senate Ways
11 and means Committees and the Joint Committee on natural Resources and the Joint Committee
12 on Taxation no later than December 15, 2010.

13 SECTION 2. Said commission shall be composed of 11 members; provided that, the
14 Legislature shall appoint two members from the Massachusetts Marine Trades Association, one
15 member from a Massachusetts- based boat builder, two members from a marine assessor's
16 association, one member who shall be a marine surveyor, one member from the Massachusetts
17 Department of Revenue with expertise in municipal tax collections, one member from the
18 Massachusetts Harbormasters Association, one member from the Massachusetts Municipal
19 Association and two members from the Massachusetts Bay Yacht Club Association.