Penalties for Non-Payment

If an excise is not paid within 30 days from the issue date, the local tax collector will send a demand, with a fee for $5. In addition, interest will accrue on the overdue bill at an annual rate of 12 percent from the day after the due date.

If the demand is not answered within 14 days, the collector may issue a warrant to the deputy tax collector or an appointed agent, which carries another $10 fee. The deputy tax collector (or agent) issues a warrant notice at a cost of $12. If there is still no response, a final warrant, a service warrant, will be delivered or exhibited to the taxpayer at his/her residence or workplace, at a fee of $17. All interest and penalties should be clearly stated on the bill.

Also, under a new law passed in 2002 amending M.G.L. Chapter 90, section 3 1/2, improper registration of a motor vehicle or misrepresentation of the place of garaging may subject the owner to substantial fines (between $200 - $1000 for each offense on each vehicle owned for each taxable year). Criteria has been established to determine residency for taxes (such as sales/use, excise, and even registration) on motor vehicles. Evidence to contest apparent violations of the law must be submitted in an abatement application following receipt of the tax bill, or in the district court following prosecution (for up to three years of owed tax) by state or local law enforcement authorities. The new law may be enforced by the Department of Revenue, the Registry of Motor Vehicles, local board of assessors, and state and local police.