

# Excise Taxes

## Boat Excise Tax

Boat Excise bills are due 60 days from the date of issue.

Bills are issued in the fall, September or October. I.e. FY 2009, for the boat being in the water for the summer of 2008.

### **What happens if not paid by due date?**

If the excise tax is not received by the due date, it will then go on demand. Failure to pay said excise tax will result in a penalty being imposed which shall be equal to twenty dollars or twenty per cent of the amount of the excise due, whichever is greater (Massachusetts General Law, Chapter 60B: Section 4). There will also be a \$20.00 demand fee and interest added to the original excise tax. Demands are due 14 days from the date of issue.

### **What happens if demand is not paid by the due date?**

If the demand payment is not received by the due date, it then will go on warrant with the deputy collector. A deputy collector' fee will be added also. A warrant will be mailed to you. Checks should be made payable to the "Town of Salisbury" and mailed to the deputy collector at the remittance address below.

Kelley & Ryan Associates  
3 Rosenfeld Drive  
Hopedale, MA 01747  
1-800-491-9788 (in state)  
508-473-9660 (out of state)