

Motor Vehicle & Trailer Excise

The Assessment Process

Motor Vehicles Subject to Excise

Pursuant to Ch. 60A of the Massachusetts General Laws, every motor vehicle and trailer *registered* in the Commonwealth is subject to the motor vehicle excise unless expressly exempted.

Definition of “Motor Vehicle”

The term “motor vehicles” is defined in Ch. 90 §1. The statute broadly defines motor vehicles as “all vehicles constructed and designed for propulsion by power other than muscular power including such vehicles when pulled or towed by another motor vehicle.” The statute, however, proceeds to limit this definition by excluding the following:

- trains and trolleys, including trackless trolleys.
- vehicles used for other purposes than transportation of property and incapable of being driven at a speed exceeding 12 miles per hour and
 1. used exclusively for the building, repair and maintenance of highways or
 2. designed especially for use elsewhere than on the traveled part of ways.
- wheelchairs owned and operated by invalids and operated or guided by a person on foot.
- motorized bicycles.

Basis of the Excise Assessment

The motor vehicle excise is imposed for the *privilege of registering* a motor vehicle. Registering a motor vehicle automatically triggers the assessment of the excise.

Period of Assessment

Motor vehicle registrations are issued for either one or two years. The following registrations are issued for *one* year:

1. Vanity plates.
2. Section 5 plates. (Section 5 plates are those registration plates authorized by Ch. 90 §5 and which may be issued to automobile manufacturers, dealers, repairmen, farmers, owner-contractors, transporters and harvesters of forest products. See definitions Ch. 90 §1.)
3. Commercial registrations for vehicles of 6,000 pounds or more.

All other plates and registrations are issued for *two* years.

Calendar Year Basis

Vanity plates and registrations for commercial vehicles of 6,000 pounds or more are issued on a calendar year basis. *Black’s Law Dictionary*, Fourth Edition, defines calendar year, “The period from January 1 to December 31, inclusive.” Therefore, a vanity plate first effective on November 15th of some year will expire on the following December 31. Section 5 plates are issued for one-year terms on a staggered basis, as follows:

Owner-contractor and transporter -- July 1 through June 30

Farm -- October 1 through September 30

Repair -- January 1 through December 31

Dealer -- April 1 through March 31

All other registration periods are staggered for two-year terms. For example, the registration of a passenger vehicle registered on March 3 of some particular year will expire on the last day of February of the second following year.

Registration Requirements Of (1) Non-Residents And (2) Owners Who Acquire A Regular Place Of Business Or Abode In The Commonwealth

A non-resident of Massachusetts may, for a *limited period of time*, operate within the Commonwealth a motor vehicle registered in some other state or country, so long as he/she has complied with the laws relating to operation and registration in the other state or country. *G.L. Ch. 90 §3 limits the duration of such operation to not more than thirty days in the aggregate in any one year.*

Whenever a non-resident owner of a motor vehicle acquires a regular place of abode or business or employment in Massachusetts, that person must either:

- register that vehicle in Massachusetts within 30 days or
- maintain in full force a policy of liability insurance at least in the amount or limits set out in Ch. 90 §34A.