



# Informational Guideline Release

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Bureau of Municipal Finance Law  
Informational Guideline Release (IGR) No. 10-209  
December 2010

Supersedes IGR 04-210

## **MOTOR VEHICLE EXCISE BILLS**

(G.L. c. 60A, § 2)  
Amended by Chapter 188, § 55 of the Acts of 2010

This Informational Guideline Release (IGR) sets forth requirements for the content of motor vehicle excise bills.

**The bills have been revised to reflect a change made by the 2010 Municipal Relief Act in the required content of motor vehicle excise bills. All excise bills must now state the due date. See Section II-A-7 and Model 1(MVE).**

**Several clarifying changes have also been made to the excise bills and demands, particularly about payments, interest accruals and abatement applications not staying collection action. If possible, these clarifying changes should be implemented for 2011 billing. If they cannot be implemented for technical or other reasons, the language in IGR 04-210 may continue to be used.**

Questions should be referred to the Bureau of Municipal Finance Law.

Topical Index Key:

Motor Vehicle Excise

Distribution:

Assessors  
Collectors

**Supersedes IGR 04-210**

## **MOTOR VEHICLE EXCISE BILLS**

**(G.L. c. 60A, § 2)**

**Amended by Chapter 188, § 55 of the Acts of 2010**

### **SUMMARY:**

The content of motor vehicle excise bills is governed by General Laws Chapter 60A, § 2. In addition, the Commissioner is authorized to prescribe and approve any form deemed necessary and convenient for use in implementing and collecting the motor vehicle excise. G.L. c. 58, § 31.

These guidelines establish minimum requirements for the form and content of motor vehicle excise bills. Excise bills must conform to these minimum requirements in order to be considered approved forms and properly issued. The "model" excise bill and demand included as part of this guideline meet these minimum requirements.

### **GUIDELINES:**

#### **I. FORM OF BILLS**

Cities and towns may use any format that presents the required content of motor vehicle excise bills to the taxpayer in a clear and concise manner. This means communities may format the bills to their own specifications or may use the format shown in the models.

#### **II. CONTENT OF BILLS**

##### **A. Excise Bills**

Bills for motor vehicle excises must include:

1. Tax Date and Excise Year - The bills must be captioned "Motor Vehicle and Trailer Excise Bill" or "Notice of Motor Vehicle and Trailer Excise" and must state the applicable excise year.

The bills must also state the tax date of January 1, or the date the vehicle was registered if it was registered after January 1.

2. Taxpayer Information - The name(s), mailing address and license to operate number(s) of the person(s) assessed the excise must be shown.
3. Vehicle Description - A description of the vehicle subject to the excise must be provided. This description must include the following:
  - Registration number of the vehicle.
  - Model year of the vehicle.
  - Make of the vehicle.
  - Vehicle identification number.
4. Valuation - The valuation of the vehicle, which has been depreciated according to the schedule in G.L. c. 60A, § 1, must be shown.
5. Excise Rate - The excise rate of \$25.00 per \$1000 of valuation must be shown.
6. Excise Due - The amount of the excise due must be shown.
7. Excise Due Date - The bill must state the date the excise is due. **The actual due date must appear on the bill.** Printing the bill issuance date with a notice that payment is due in 30 days is **not** sufficient.
8. Payment Instructions - The bill should include instructions on making payments, including at a minimum, the following information:
  - Checks are payable to the city/town.
  - The address to mail payments.
  - Collector's Office hours.
9. Billing/Appeal Rights Information -
  - The bill must include the following statement on late payment penalties: Excise not paid when due is subject to interest at 12% per year from due date until payment made and collection charges.
  - The reverse side of the bill must provide the billing and appeal rights information shown in Model 1(MVE).

**B. Demand Notices**

If the entire motor vehicle excise is not paid when due, the collector will make a demand for payment on the taxpayer and then proceed to collect the amount outstanding. The earliest a demand may be issued is two days after the excise due date. Demand notices must include:

1. The same tax date and excise year, taxpayer, vehicle description, valuation, excise rate, and payment instructions information found on the excise bill as explained in Section III-A above.
2. The date the excise bill was due and the date the demand was issued.
3. The following information on the amount due:
  - Amount of the excise.
  - Payments/abatements made since excise bill issued.
  - Excise overdue.
  - Amount of interest on overdue excise to date demand issued.
  - Demand charge.
  - Total amount due.
4. The following statements shown on Model 2(MVE):
  - Demand is made upon you for payment of your \_\_\_\_\_ motor vehicle excise.
  - Interest at the rate of 12% per year continues to accrue on overdue excise until date payment is made. Payment is considered made when received by the collector.
  - If the total amount owed (excise, interest from due date to payment date and demand charge) is not paid within 14 days of the date of this demand, collection will be enforced according to law.

### **III. LOCAL OPTIONS**

Some local adaptations may be made in the models. The following options may be used:

#### **A. Per Diem Interest Charge**

The demand may provide a per diem interest charge.

#### **B. Local Funds Check-off**

Cities and towns may designate a place on the property tax bill (or design a separate form to be mailed with the excise bills) for taxpayers to check off amounts to donate to the scholarship and education funds authorized by G.L. c. 60, § 3C, and the fund to assist low income elderly or disabled persons pay their property taxes authorized by G.L. c. 60, § 3D. The local funds check-off may also appear on or accompany any demand notice issued for the bill.

All funds check-offs must conform to the format below, with only those funds accepted by the municipality's legislative body appearing in line 2.

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VOLUNTARY CHECK-OFF FOR CONTRIBUTION TO LOCAL FUNDS

1. Amount Now Due \$\_\_\_\_\_
2. Scholarship Education Seniors/Disabled  
\$  \$  \$
- (Insert amount(s) you wish to contribute)
- Total Contribution + \$\_\_\_\_\_
3. Add items 1 and 2 and pay total amount \$\_\_\_\_\_
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If the check-off appears on a separate form, rather than the tax bill or demand, the form may also include instructions to taxpayers on how to contribute to the funds by completing and returning the form with their tax payments. No other information regarding the funds may be placed on a check-off form.

Only bills or forms that meet these requirements may state "This form approved by Commissioner of Revenue."

**IV. APPROVAL OF BILLS**

Cities or towns may print bills without the prior written approval of the Bureau of Municipal Finance Law. Only bills that conform to the minimum requirements for form and content established in this guideline may state "This form approved by Commissioner of Revenue."

**ATTACHMENTS**

**MODEL EXCISE BILL AND DEMAND**

Attached are the following "model" motor vehicle excise bills and demands. These models meet the minimum requirements set forth in this guideline.

Model 1(MVE)

Motor Vehicle Excise Bill

Model 2(MVE)

Motor Vehicle Excise Demand

**MODEL 1 (MVE)**

(CITY/TOWN OF \_\_\_\_\_), MASSACHUSETTS  
COLLECTOR OF TAXES

STATE EXCISE RATE  
\$25.00 ON \$1000

\_\_\_\_\_ MOTOR VEHICLE EXCISE BILL

YOUR \_\_\_\_\_ MOTOR VEHICLE EXCISE FOR THIS VEHICLE IS PAYABLE IN FULL BY DUE DATE SHOWN

Tax Date							
Reg. No.	Vehicle Identification No.	Model Year	Make	Valuation	Excise Due Date		Bill No.
					Mo.	Day	Yr.
License No(s).					Excise Due		
Name of Owner(s)		Make Checks Payable to: The (City/Town) of ( )			AMOUNT NOW DUE		
Address		Mail Payments to: The Collector of Taxes (Address)			Excise not paid when due is subject to interest at 12% per year from due date until payment made and collection charges.		
		Office Hours: ( ) AM to ( ) PM Mon. – Fri.					
SEE REVERSE SIDE FOR IMPORTANT INFORMATION							

THIS FORM APPROVED BY COMMISSIONER OF REVENUE

## NOTICE

For receipt, enclose a self-addressed stamped envelope with entire bill. If no receipt is desired, DETACH COLLECTOR'S COPY and forward with remittance.

**IF YOUR MOTOR VEHICLE EXCISE IS NOT PAID IN FULL WHEN DUE, YOU WILL BE CHARGED INTEREST AT THE RATE OF 12% PER YEAR AND COLLECTION COSTS. YOU MAY ALSO BE BARRED FROM RENEWING YOUR REGISTRATION AND DRIVER'S LICENSE. PAYMENT IS CONSIDERED MADE WHEN RECEIVED BY THE COLLECTOR.**

You may be entitled to an abatement (or refund if the excise is paid) if:

- (1) Your vehicle is valued for more than the percentage of manufacturer's list price in the schedule established by G.L. Ch. 60A, § 1.
- (2) Your vehicle is exempt from the excise under G.L. Ch. 60A, § 1.
- (3) You sell, trade or otherwise transfer ownership of the vehicle, and transfer or cancel your registration, during the same calendar year.
- (4) You move to another state, register the vehicle there and cancel or not renew your Massachusetts registration, during the same calendar year.
- (5) Your vehicle is stolen, you report the theft to the police within 48 hours, and you cancel your registration and obtain a certificate from the Registry of Motor Vehicles at least 30 days after theft.
- (6) You register the same vehicle again later in the same calendar year.

You are not entitled to an abatement if you (1) cancel your registration and retain ownership of the vehicle, or (2) move to another Massachusetts city or town, during the same calendar year.

Applications for abatement must be received by the Board of Assessors within 3 years after the excise was due, or 1 year after the excise was paid, whichever is later. To preserve your right to appeal, you must file on time. Filing an application does not stay the collection of your excise. To avoid interest and collection charges or action, you must pay the excise in full on or before the due date. You will receive a refund if the assessors grant the abatement.

Abatement applications are available on request from the Assessors' Office.

No excise may be reduced to less than \$5.00. No abatement of less than \$5.00 will be granted and no refund of less than \$5.00 will be made.

**CONTACT THE ASSESSORS' OFFICE IF YOU HAVE QUESTIONS ABOUT YOUR EXCISE OR ABATEMENT RIGHTS AND THE COLLECTOR'S OFFICE IF YOU HAVE QUESTIONS ABOUT PAYMENT OF THE BILL.**

**MODEL 2 (MVE)**

(CITY/TOWN OF \_\_\_\_\_), MASSACHUSETTS  
COLLECTOR OF TAXES

STATE EXCISE RATE  
\$25.00 ON \$1000

DEMAND FOR PAYMENT

DEMAND IS MADE UPON YOU FOR PAYMENT OF YOUR \_\_\_\_ MOTOR VEHICLE EXCISE AS FOLLOWS:

Tax Date					Demand Date			
Reg. No.	Vehicle Identification No.	Model Year	Make	Valuation	Excise Due Date			Bill No.
					Mo.	Day	Yr.	
License No(s).					Excise Due			
Name of Owner(s)		Make Checks Payable to: The (City/Town) of ( )			Abatement/Payment			
Address		Mail Payments to: The Collector of Taxes (Address)			Excise Overdue			
		Office Hours: ( ) AM to ( ) PM Mon. – Fri.			Interest to (date)			
					Demand \$ (insert locally set amount)			
					<b>AMOUNT NOW DUE</b>			
<p>INTEREST AT THE RATE OF 12% PER YEAR (AT \$____ PER DAY) CONTINUES TO ACCRUE ON OVERDUE EXCISE UNTIL DATE PAYMENT IS MADE. PAYMENT IS CONSIDERED MADE WHEN RECEIVED BY THE COLLECTOR.</p> <p>IF THE TOTAL AMOUNT OWED (EXCISE, INTEREST FROM DUE DATE TO PAYMENT DATE AND DEMAND CHARGE) IS NOT PAID WITHIN 14 DAYS OF THE DATE OF THIS DEMAND, COLLECTION WILL BE ENFORCED ACCORDING TO LAW.</p>								

THIS FORM APPROVED BY COMMISSIONER OF REVENUE