

SENATE NO. 1839

AN ACT RELATIVE TO THE MOTOR VEHICLE EXCISE TAX

*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. Section 1 of chapter 60A of the General Laws, as appearing in the 2004 Official
2 Edition, is hereby amended by striking out the eighth paragraph and inserting in place thereof
3 the following paragraph:-

4 If a motor vehicle or trailer is originally registered after January thirty-first in any year, the
5 excise under this section shall be that proportion of the excise for the full year which the number
6 of months in said year following the month preceding that in which the motor vehicle or trailer
7 is registered bears to twelve, provided that for the purpose of determining the month in which a
8 motor vehicle or trailer is originally registered after the first of the month, the number of days
9 within the month that the vehicle was registered shall be divided by the total number of days
10 within that month; but no excise shall be assessed on the same motor vehicle or trailer more
11 than once in any calendar year by reason of the renewal of the registration of such vehicle
12 within the calendar year, unless its ownership is transferred by sale or otherwise and its
13 registration surrendered or it is registered after a surrender or expiration of registration upon
14 removal of its owner to another state and registration in such other state. If during any calendar
15 year ownership of a motor vehicle or trailer subject to an excise under this section is transferred
16 by sale or otherwise and the registration of such motor vehicle or trailer is surrendered, or if
17 during any calendar year the owner of a motor vehicle or trailer subject to such an excise

18 removes to another state and registers such motor vehicle or trailer in such other state and
19 surrenders or does not renew his registration in this state, the excise under this section shall be
20 reduced upon application by an abatement equal to that proportion of an excise under this
21 section on such motor vehicle or trailer for the full calendar year which the number of months in
22 said year remaining after the month in which such transfer by sale or otherwise or such
23 surrender or expiration of registration occurs bears to twelve, provided that for the purpose of
24 determining the month in which a motor vehicle or trailer is originally registered after the first
25 of the month, the number of days within the month that the vehicle was registered shall be
26 divided by the total number of days within that month; provided, however, that if in the month
27 in which such transfer by sale or otherwise occurs, the person making such transfer registers
28 another motor vehicle or trailer under chapter ninety and thereby becomes subject to an excise
29 under this section on such other motor vehicle or trailer for such month, the excise under this
30 section on the motor vehicle or trailer transferred shall be further reduced upon application as
31 aforesaid by an abatement equal to one twelfth of a full calendar year's excise under this section
32 on the motor vehicle or trailer transferred, provided that for the purpose of determining the
33 month in which a motor vehicle or trailer is originally registered after the first of the month, the
34 number of days within the month that the vehicle was registered shall be divided by the total
35 number of days within that month. If before an excise imposed under this section is assessed,
36 notice of transfer by sale or otherwise and surrender of registration or of surrender or expiration
37 of registration as aforesaid is received by the official or officials authorized to make the
38 assessment, the excise shall be assessed in the amount to which it would be reduced by
39 abatement as aforesaid. The excise imposed by this section shall in no event be less than five
40 dollars; no abatement under this section shall reduce any such excise to less than five dollars; no

41 abatement shall be granted in an amount less than five dollars; and no refund shall be paid in an
42 amount less than five dollars.