

GUIDELINE FOR THE MASSACHUSETTS OFFERS REBATES FOR ELECTRIC VEHICLES (MOR-EV) PROGRAM

For Participating Dealerships

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GUIDELINE

**FOR THE MASSACHUSETTS OFFERS REBATES FOR ELECTRIC
VEHICLES PROGRAM**

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Program Overview

The Massachusetts Offers Rebates for Electric Vehicles (MOR-EV) initiative is dedicated to making electric vehicles (EVs) more affordable for residents, businesses, non-profit organizations, and other entities in the Commonwealth to help achieve clean transportation goals and reduce greenhouse gas emissions and provide more equitable access to EVs.

Established by the Executive Office of Energy and Environmental Affairs' Department of Energy Resources (DOER) and administered statewide by the Center for Sustainable Energy (CSE, or Program Administrator), MOR-EV provides rebates to Massachusetts residents, businesses, non-profit organizations and other eligible entities for the purchase or lease of battery electric vehicles and fuel-cell electric vehicles contingent upon availability of funds.

A Participating Dealership is a licensed new or used vehicle dealership that is enrolled in the MOR-EV Program for the purposes of offering rebates to eligible Applicants at the time of vehicle purchase or lease. As of August 31, 2023, the following rebates are offered at the point of vehicle sale or lease at Participating Dealerships:

MOR-EV Light-Duty Vehicle Rebates:

- New Light-Duty Vehicle Rebate ("MOR-EV Standard")
- Used Light-Duty Vehicle Rebate ("MOR-EV Used")

Prequalified Rebate Adders:

- MOR-EV+ Low-Income Rebate Adder ("MOR-EV+")

The MOR-EV Trade-in, MOR-EV Trucks, and MOR-EV Medium and Heavy-Duty rebates are not offered at the point of sale from a participating dealership. If Applicants are interested in the MOR-EV Trade-in, MOR-EV Trucks, and MOR-EV Medium and Heavy-Duty rebates they will need to contact the Program Administrators directly.

Applicant and vehicle eligibility information for MOR-EV Standard, MOR-EV Used, and MOR-EV+ is included herein, as well as information regarding processes for Participating Dealerships. A list of Participating Dealerships will be maintained on the MOR-EV website at .

For complete program requirements, Participating Dealerships should refer to the [MOR-EV website](#) and [MOR-EV Regulations](#) (225 CMR 26.00), which may be amended from time to time. Terms that are capitalized have the same definition as in the MOR-EV Regulations.

1. MOR-EV Standard (New Light-Duty Vehicle Rebates)

The MOR-EV Standard Rebate is \$3,500 for the purchase or lease of eligible new light-duty battery electric vehicles (BEVs) and fuel-cell electric vehicles (FCEVs).

1.1 Applicant Eligibility

An Applicant must be either a private individual who is a resident of Massachusetts, or a business or non-profit organization located and licensed to operate in Massachusetts. Proof of Massachusetts residency or licensure will be required to complete a MOR-EV application. Governments and other entities are not eligible to apply.

Active-duty military members stationed in Massachusetts with a temporary Massachusetts residential address, but with permanent residency in another state, are eligible to apply and may use military orders in lieu of other proof of residency documentation.

1.2 Vehicle Eligibility and Rebate Amounts

Vehicles must meet the following criteria to be qualified for a MOR-EV Standard rebate; eligible vehicle models¹ are listed on the MOR-EV website at <https://mor-ev.org/eligible-vehicles>.

- The vehicle must be a new BEV or FCEV.
- The vehicle must be a Light Duty Vehicle (passenger car, minivan, or other vehicle that is 8,500 pounds GVWR or less), excluding pickup trucks 6,000 pounds GVWR or greater.~~have a gross vehicle weight rating (GVWR) of 8,500 pounds or less.~~
- The vehicle must have a Sales Price² (total MSRP) of \$55,000 or below at the time of purchase or lease.
- The vehicle must be a new vehicle, constructed of new parts that has never: been the subject of a retail sale, registered with the Massachusetts Registry of Motor Vehicles (RMV), or registered with the appropriate agency or authority in any other jurisdiction (e.g., vehicles may be dealership floor models and test drive vehicles if meeting this condition).
- The vehicle model must be certified by the California Air Resources Board (CARB) as specified in the On-Road New Vehicle and Engine Certification Program with a fuel type or fuel category of lithium-ion battery (Li+) or fuel cell consuming on-board stored hydrogen (FCH2).

¹ The MOR-EV List of Eligible Vehicle Models will be periodically updated as vehicle models are approved. The original equipment manufacturer (OEM) must reach out to the MOR-EV Program Administrator for eligibility consideration and provide Vehicle Identification Number (VIN) decipherment and a marketing photo of the vehicle. If the vehicle meets the eligibility requirements set forth above, then the Program Administrator will add the vehicle to the List of Eligible Vehicle Models. Vehicle makes and models will be listed along with vehicle photographs on the website by the Program Administrator within one business day after the vehicle is approved. New model years of vehicles already approved for MOR-EV eligibility can be rebated prior to the new model year being added to the List of Eligible Vehicle Models as long as the vehicle still meets all current program eligibility guidelines. All other new vehicle models purchased before being on the List of Eligible Vehicle Models are not rebate eligible.

² The Sales Price at the time of sale or lease includes all costs associated with a vehicle as recommended by the manufacturer (i.e. the total manufacturer suggested retail price (MSRP). It encompasses the base price of the vehicle, additional features, and packages (including but not limited battery upgrades, autonomous upgrades, wheel and tire packages, paint options, audio and infotainment system) and destination charges as suggested by the manufacturer and listed on the vehicle's Monroney label or window sticker. The Sales Price does not include any OEM or dealership discounts, applicable taxes, registration fees, vehicle pre-order or ordering fees, documentation fees or additional maintenance or repair packages purchased from the dealership.

- No modifications to the vehicle's emissions control systems, hardware, or software calibrations are allowed.

1.2.1 Test Drive/Unwind/Rollback Vehicle Provision

Rebates for Test Drive, Floor Model, Rollback, and Unwind vehicles are only available for Applicants after purchase or lease, unless the Program Administrator has provided advanced written approval to the dealership or Applicant for the specific vehicle in question.

The Program Administrator will use specific procedures when processing rebate applications for Floor Model, Test Drive, Unwind and Rollback Vehicles.

- Floor Model or Test Drive Vehicles: Vehicles used as dealership floor models and test drive vehicles are eligible for the MOR-EV Standard rebate if the vehicles have not been previously registered with the Massachusetts RMV or its equivalent in any other state.
- Rollback or Unwind Vehicles: A “rollback” occurs when a buyer purchases or leases a vehicle then returns it shortly after purchase, or when a buyer's financing is disapproved. An “unwind” occurs when registration is completed, but the sale was not consummated, and the buyer never took delivery. Vehicles determined by the Program Administrator to be unrebated Rollback or Unwind Vehicles will be eligible to receive a rebate. Additional documentation from the dealership may be required; Participating Dealerships should please check with the Program Administrator if there are any questions.

1.3 Other Eligibility Requirements and Program Conditions

- For leases, the lease term must be at least 36 months for program eligibility.

1.4 MOR-EV Standard Point-of-Sale Application Process

Eligible Applicants must bring the following documents to a Participating Dealership to claim the MOR-EV Standard rebate when they purchase or lease an eligible vehicle:

- A copy of a Massachusetts driver's license or other valid form of Massachusetts residency as approved by the Program Administrator.
 - i. Individuals who do not have a Massachusetts driver's license are required to provide 1) a legible copy of an alternate unique identifier, such as an out of state driver's license or state identification card, and 2) one of these alternate forms of proof of residency:
 - A utility or cable bill addressed to the applicant dated within the last three months showing a Massachusetts service address.
 - A copy of the current Massachusetts RMV registration of another vehicle in the name of the purchaser or lessee that is valid at the time of the application. A registration for a planned non-operational vehicle does not meet this requirement.
 - A signed, dated, and notarized Massachusetts residential rental agreement.

- Military orders for active-duty military members stationed in Massachusetts but with permanent residency in another state.

If the applicant is unable to provide one of the approved options listed above, the Program Administrator may approve alternative forms of residency on a case-by-case basis. The Applicant must provide the Participating Dealership with a copy of the alternative residency approval email from the Program Administrator along with the approved alternative proof of residency; the Participating Dealership must include copies of both along with other supporting documentation when requesting rebate reimbursement.

- Businesses or non-profit organizations: a copy of a local business license, articles of incorporation, articles of organization, statement of information, or other formation document filed with the Massachusetts Secretary of State.

The Participating Dealership must apply the MOR-EV Standard rebate at time of purchase or lease and the following documents are required for the dealer to complete the rebate application:

- A copy of the Applicant Terms & Conditions signed by the Applicant or Applicant's representative (e.g., for a corporate fleet acquisition) at the dealership.
- A copy of the Rebate Transfer Acknowledgement Form signed by 1) the Applicant or Applicant's representative, and 2) the dealership representative at the dealership.
- A copy of the final sales or lease contract with an itemization of credits, discounts, and incentives received, if applicable. Both the Applicant and the dealership must be listed on the document. All pages must be present and legible.
- A copy of the Massachusetts registration certificate for the vehicle.
- Applicant's proof of Massachusetts residency.

2. MOR-EV Used (Used Light-Duty Vehicle Rebates)

The MOR-EV Used rebate is \$3,500 for the purchase or lease of eligible used BEVs and FCEVs and is available for prequalified income-qualifying Massachusetts residents only.

2.1 Applicant Eligibility for MOR-EV Used at the Point of Sale or Lease

Massachusetts residents may prequalify for the MOR-EV Used rebate for eligible used vehicles if they meet one of the following qualifiers:

- 1) Participate in at least one approved state or federal income-qualifying program (these programs are listed on the MOR-EV website at <https://mor-ev.org/cars-app>)

or

- 2) Have a modified adjusted gross income not exceeding \$150,000 for married filing jointly or a surviving spouse; \$112,500 for heads of households; or \$75,000 for all other filers **and** the Applicant is not able to be claimed as a Dependent on another person's tax return.

Applicant eligibility for MOR-EV Used will be demonstrated by the presentation of a valid MOR-EV prequalification voucher at the time of purchase or lease at a Participating Dealership. Validity of a prequalification voucher can be verified through the MOR-EV Participating Dealership online portal using the voucher identification number.

2.2 Vehicle Eligibility

Vehicles must meet the following criteria to be eligible for a MOR-EV Used rebate:

- The vehicle must be a BEV or FCEV.
- The vehicle must be listed as "Used" on the final purchase or lease agreement.
- The vehicle must have a Purchase Price³ of \$40,000 or less.
- The vehicle must be a Light Duty Vehicle (passenger car, minivan, or other vehicle that is 8,500 pounds GVWR or less), excluding pickup trucks 6,000 pounds GVWR or greater. have a GVWR of 8,500 pounds or less.
- The vehicle would have been certified by the CARB as specified in the On-Road New Vehicle and Engine Certification Program with a fuel type or fuel category of lithium-ion battery (Li+) or fuel cell consuming on-board stored hydrogen (FCH2) at the time of manufacture.
- No modifications to the vehicle's emissions control systems, hardware, or software calibrations are allowed.

2.3 Other Eligibility Requirements and Program Conditions

- Applicants must attest that to the best of their knowledge the used vehicle applying for the MOR-EV rebate 1) did not receive a MOR-EV rebate in the previous 36 months, and 2) was not purchased new or used within the previous 24 months or leased for a period of less than 36 months, by signing the Used Vehicle Attestation form.
- For leases, the lease term must be at least 36 months for program eligibility.
- The program allows for a lease buyback (e.g., individual purchasing the same vehicle they have been leasing at the end of that individual's lease) if the original minimum 36-month lease criterion has been met and both the vehicle and customer meet the eligibility requirements for MOR-EV Used.
- Vehicle must be available for retail purchase or lease at a licensed dealership. Private sales are not eligible for the program.

³ The final purchase price, or gross capitalized cost for a lease, of the used vehicle minus registration fees, documentation fees, or sales and use taxes.

2.4 MOR-EV Used Point-of-Sale Application Process

To receive the MOR-EV Used rebate at the point of sale, eligible Applicants must prequalify prior to purchasing or leasing the vehicle. Eligible Applicants will apply in advance online via the application portal for a prequalification voucher and then bring the approved voucher to a Participating Dealership to receive a MOR-EV Used rebate at the point of sale or lease. Validity of a prequalification voucher can be verified through the MOR-EV Participating Dealership online portal using the voucher identification number.

Prequalification vouchers must be redeemed within 6 months of the date of voucher approval. Vouchers not redeemed within 6 months of approval will expire and Applicants will need to re-apply if the vehicle has not yet been purchased or leased. Prequalification vouchers are non-transferable between individuals including (but not limited to) spouses, family, and household members. The Applicant listed on the prequalification voucher approval is the only person eligible for the rebate. If the vehicle is purchased or leased prior to the prequalification voucher's approval, the Applicant is not eligible to claim the rebate at the point of sale and must apply for the MOR-EV Used rebate post-purchase.

Applicants with prequalification approval must bring the following documents to a Participating Dealership to claim the MOR-EV Used rebate when they purchase or lease an eligible used vehicle:

- Copy of the approved prequalification voucher email.
- A copy of a Massachusetts driver's license or other valid form of Massachusetts residency as approved by the Program Administrator.
 - i. Individuals who do not have a Massachusetts driver's license are required to provide 1) a legible copy of an alternate unique identifier, such as an out of state driver's license or state identification card, and 2) one of these alternate forms of proof of residency:
 - A utility or cable bill addressed to the applicant dated within the last three months showing a Massachusetts service address.
 - A copy of the current Massachusetts RMV registration of another vehicle in the name of the purchaser or lessee that is valid at the time of the application. A registration for a planned non-operational vehicle does not meet this requirement.
 - A signed, dated, and notarized Massachusetts residential rental agreement.
 - Military orders for active-duty military members stationed in Massachusetts but with permanent residency in another state.

If the applicant is unable to provide one of the approved options listed above, the Program Administrator may approve alternative forms of residency on a case-by-case basis. The Applicant must provide the Participating Dealership with a copy of the alternative residency approval email from the Program Administrator along with the approved alternative proof of residency; the Participating Dealership must include copies of both along with other supporting documentation when requesting rebate reimbursement.

The Participating Dealership must apply the MOR-EV Used rebate at time of purchase or lease and the following documents are required for the dealer to complete the rebate application:

- A copy of the Applicant Terms & Conditions signed by the Applicant or Applicant's representative (e.g., for a corporate fleet acquisition) at the dealership.
- A copy of the Rebate Transfer Acknowledgement Form signed by 1) the Applicant or Applicant's representative, and 2) the dealership representative at the dealership.
- A copy of the Used Vehicle Attestation signed by both the Applicant or Applicant's representative and the Participating Dealership representative.
- A copy of the final sales or lease contract with an itemization of credits, discounts, and incentives received, if applicable. Both the Applicant (consumer) and the dealership must be listed on the document. All pages must be present and legible.
- A copy of the Massachusetts registration certificate for the vehicle.

3. MOR-EV+ (Income-Qualifying Rebate Adder)

A rebate adder of \$1,500 is available to prequalified income-qualifying Massachusetts residents. The MOR-EV+ rebate adder can be combined with MOR-EV Standard or MOR-EV Used rebates. Applicant eligibility for MOR-EV+ will be demonstrated by the presentation of a valid prequalification voucher at the time of purchase or lease at a Participating Dealership. Participating Dealerships must honor the MOR-EV+ rebate adder for prequalified Applicants at the time of sale or lease.

3.1 Applicant Eligibility for MOR-EV+ at the Point of Sale or Lease

Massachusetts residents may prequalify for the MOR-EV+ rebate adder for eligible new or used vehicles if they participate in at least one approved state or federal income-qualifying program (these programs are listed on the MOR-EV website at <https://mor-ev.org/cars-app>).

Applicant eligibility for MOR-EV+ will be demonstrated by the presentation of a valid MOR-EV prequalification voucher at the time of purchase or lease at a Participating Dealership.

3.2 Vehicle Eligibility

The MOR-EV+ rebate adder can be combined with rebates for purchases or leases that meet the eligible vehicle criteria for MOR-EV Standard, MOR-EV Used, or MOR-EV Trucks.

3.3 Application Process: Prequalification and MOR-EV+ at Point-of-Sale

To receive the MOR-EV+ rebate at the point of sale, eligible Applicants must prequalify prior to purchasing or leasing the vehicle and claim the rebate at the point of sale concurrently with a MOR-EV Standard or MOR-EV Used rebate. Eligible Applicants will apply in advance online via the application portal for a prequalification voucher, and then bring the approved voucher to a Participating Dealership to receive a MOR-EV+ rebate adder at the point of sale or lease. Validity of a prequalification voucher can be verified through the MOR-EV dealership application portal using the voucher identification number.

Prequalification vouchers must be redeemed within 6 months of the date of voucher approval. Vouchers not redeemed within 6 months of approval will expire and Applicants will need to reapply if the vehicle is not yet purchased or leased. Prequalification vouchers are non-transferable between individuals including (but not limited to) spouses, family, and household members. The Applicant listed on the prequalification voucher approval is the only person eligible for the rebate. If the vehicle is purchased or leased prior to the approval of the prequalification voucher, the Applicant is not eligible to claim the rebate at the point of sale and must contact the Program Administrator for further instructions. Applicants must instead apply for the MOR-EV+ rebate concurrently with a MOR-EV Standard or MOR-EV Used rebate after completing the purchase or lease. Applicants who have already received a MOR-EV Standard or MOR-EV Used rebate at the time of purchase or lease but did not concurrently claim the MOR-EV+ rebate adder will be ineligible to receive the adder post-purchase.

Applicants with prequalification approval must bring the following documents to a Participating Dealership to claim the MOR-EV+ rebate adder when they purchase or lease an eligible vehicle:

- Copy of the approved prequalification voucher email.
- Individuals: a copy of a Massachusetts driver's license or other valid form of Massachusetts residency as approved by the Program Administrator.
 - i. Individuals who do not have a Massachusetts driver's license are required to provide 1) a legible copy of an alternate unique identifier, such as an out of state driver's license or state identification card, and 2) one of these alternate forms of proof of residency:
 - A utility or cable bill addressed to the applicant dated within the last three months showing a Massachusetts service address.
 - A copy of the current Massachusetts RMV registration of another vehicle in the name of the purchaser or lessee that is valid at the time of the application. A registration for a planned non-operational vehicle does not meet this requirement.

- A signed, dated, and notarized Massachusetts residential rental agreement.
- Military orders for active-duty military members stationed in Massachusetts but with permanent residency in another state.

If the applicant is unable to provide one of the approved options listed above, the Program Administrator may approve alternative forms of residency on a case-by-case basis. The Applicant must provide the Participating Dealership with a copy of the alternative residency approval email from the Program Administrator along with the approved alternative proof of residency; the Participating Dealership must include copies of both along with other supporting documentation when requesting rebate reimbursement.

The Participating Dealership must apply the MOR-EV+ rebate at time of purchase or lease and the following documents are required for the dealer to complete the rebate application:

- A copy of the Applicant Terms & Conditions is required to be signed by the Applicant at the dealership for the point-of-sale rebate.
- A copy of the Rebate Transfer Acknowledgement Form is required to be signed by both the Applicant and the dealership representative at the dealership for the point-of-sale rebate.
- A copy of the final sales or lease contract with an itemization of credits, discounts, and incentives received, if applicable. Both the Applicant and the dealership must be listed on the document. All pages must be present and legible.
- A copy of the Massachusetts registration certificate for the vehicle.

4. Participating Dealership Enrollment and Reimbursement

To participate in the MOR-EV point-of-sale rebate program, a dealership must be licensed to sell vehicles in the Commonwealth of Massachusetts, have a valid tax identification number and offer new, rebate-eligible vehicles for purchase or lease. Dealerships must agree to and provide a signed copy of the Participating Dealer Agreement (Appendix A) via email to MOR-EV@energycenter.org prior to enrolling in the program.

4.1 Enrollment Process

Dealerships interested in participating in the MOR-EV program and providing the applicable MOR-EV rebates to their customers at the point of sale can enroll their dealership through the MOR-EV website at https://apply.mor-ev.org/EV_DealershipEnrollment.

The individual that fills out the enrollment form will be considered the Primary Contact for the dealership and will be responsible for managing the dealership account. Once the dealership enrollment form is submitted and the Program Administrator has received a signed copy of the Dealer Participation Agreement (Appendix A), the Primary Contact will receive an email containing their dealership's unique identification (ID) for the MOR-EV program, along with a link to create an account. The unique ID is required to ensure the Primary Contact's account gets linked to the dealership's program account.

Each dealership will receive three accounts: one for the Primary Contact, and two Secondary Contact employee accounts. Employees can create their own accounts and link them to the dealership's program account using the same unique ID that is provided to the Primary Contact. After the dealer account has been created, the dealer dashboard can be accessed.

The Primary Contact will be prompted to enter ACH information, which will be used to send payments when rebate reimbursement applications are approved. Once ACH information is provided, the Primary Contact will have access to all of the features on the dashboard and can begin administering the MOR-EV standard rebate at the point of sale.

4.2 Rebate Reimbursement Application

After providing the applicable MOR-EV rebate(s) or rebate adder to eligible customers at the point of sale or lease, the Participating Dealership must submit an application through the dealership account within 30 calendar days of the date of purchase or lease. For rebate purposes, the date of purchase is the day that the purchase and sales agreement has been signed and the vehicle enters the consumer's possession. For rebate purposes, a vehicle is deemed leased on the date upon which the lease of the eligible vehicle commences as specified in a signed lease agreement.

Participating Dealerships must collect the following documentation from the consumer to submit the application:

- A copy of the MOR-EV Terms and Conditions signed by the vehicle purchaser/lessee.
- A copy of the Rebate Transfer Acknowledgment Form signed by the vehicle purchaser/lessee and an authorized dealer representative.
- Proof of Massachusetts residency via a current Massachusetts driver's license. For other forms of accepted documentation, please see Sections 1.4 (MOR-EV Standard), 2.4 (MOR-EV Used), or 3.3 (MOR-EV+).
- A copy of the signed purchase or lease agreement that clearly itemizes the applicable MOR-EV rebate(s) that was applied at the time of purchase or lease.
- Proof of Massachusetts vehicle registration.
- A signed copy of the Used Vehicle Attestation (*for MOR-EV Used rebates only*).

If the Program Administrator determines that an application or its required documents are incomplete, illegible, or missing required information, the Program Administrator will notify the Participating Dealership of the error via email (for application-specific updates, any emails will be sent to the Participating Dealership contact that submitted the application). The Participating

Dealership then shall have an additional 10 calendar days from the date of notification to correct any errors or omissions. If the Participating Dealership fails to correct the errors or omissions within the additional 10 calendar days, the Program Administrator will cancel the application and will not release the reserved funds to the Participating Dealership.

If the Program Administrator determines the Participating Dealership is ineligible for a rebate, the Program Administrator will cancel the application and notify the dealer via email. Participating Dealerships are responsible for ensuring that they receive and review these email communications. If the Program Administrator cancels a rebate application for a particular vehicle, Participating Dealerships may reapply for a rebate for that vehicle within 30 calendar days of the date of purchase or lease.

The Program Administrator will approve or deny all applications, on average, no more than 10 business days from receipt of a complete application. Payments will be issued within one month of application approval via the ACH information provided. Rebates will be paid in the order that complete rebate reimbursement application and supporting documentation is submitted to the Program Administrator.

5. Appeal Process for Participating Dealerships

DOER will consider appeals to the denial of a rebate application, in full or in part, on a case-by-case basis. To request an appeal, a participating dealership, licensed dealership, or Applicant must contact the Program Administrator and initiate the appeals process within 90 calendar days of the date of application denial. The appeal must include all facts and required supporting documents that form the basis for the appeal.

Any appeals submitted more than 90 days following application denial will not be eligible for review and consideration. In instances where the initial 90-day application window was missed, appeals may be granted on a case-by-case basis no more than 6 months following the purchase or lease date of the eligible vehicle.

Failure of a dealer to advise a consumer of the MOR-EV Program or the provision of false or incorrect information from a dealer to a consumer does not form the basis for appeal.

Appeals for vehicle purchases or leases that exceed the maximum price cap will be denied.

If the only basis for the appeal is that the Applicant or dealership disagrees with the policies set forth in these regulations, the MOR-EV Terms and Conditions, any relevant Guidelines, or other MOR-EV policy, the appeal will be denied.

To begin the appeal process, contact the Program Administrator at MOR-EV@energycenter.org.

6. Rebate Taxability for Point-of-Sale Rebates⁴

Rebates redeemed at Participating Dealerships at the time of purchase or lease,⁵ whether for new or used vehicles, should be treated as a cash discount/trade-in and the amount of the rebate is to be excluded from the taxable sales price of the vehicle for purposes of calculating the sales tax due. The rules in Department of Revenue regulation Motor Vehicles, 830 CMR 64H.25.1(5)(c) will generally apply to these sales.

Participating Dealerships must maintain normal business records showing the date of sale, vehicle(s) purchased, selling price, and the amount of the MOR-EV rebate in a manner sufficient to determine whether the proper amount of tax has been paid. These records must be kept for the amount of time specified in the Record Retention Regulation, 830 CMR 62C.25.1, and must be produced for review by the Department of Revenue in the course of an audit of the dealer.

⁴ Rebate guidance based on Department of Revenue regulations; please contact the Department of Revenue for specific questions about rebate taxability and requirements.

⁵ Rebates sought by a purchaser online post-purchase may not be applied to reduce the sales price of an already purchased vehicle and any previously paid sales tax is not eligible for refund. *See* 830 CMR 64H.1.4(3).

Appendix A: Dealer Participation Agreement

This agreement outlines the role and responsibilities for Participating Dealerships in the MOR-EV Program, as set out in M.G.L. c. 25A, § 19; St. 2022, c. 126, § 123, and 225 CMR 26.00. To participate in the MOR-EV point-of-sale program, a dealership or showroom must be licensed to sell vehicles in the commonwealth of Massachusetts and offer new, rebate-eligible vehicles for purchase or lease. To be considered a participating dealership and listed on the program website, dealerships must agree to the following requirements:

- Participating dealerships shall only apply rebates to eligible buyers and vehicles in accordance with the MOR-EV Guideline and the Dealer Participation Agreement.
- Participating dealerships are responsible for verifying that their customers are eligible to receive a rebate. They must notify eligible customers of the existence of the rebate at the point of sale, as agreed to in signing this document. Participating dealers are responsible for submitting the application within 30 days of the transaction date, per program requirements. Once an application is started in the application portal, it must be completed and submitted within 15 days. Failure to follow program requirements and eligibility guidelines as defined in the MOR-EV Guideline can result in not receiving reimbursement for a rebate provided to a customer. Participating dealers are encouraged to contact the program administrator prior to the sale with questions to ensure proper application of program guidelines.
- Participating dealerships are responsible for ensuring that the application is complete. This includes ensuring that all necessary paperwork is submitted, appropriate signatures are obtained, and that the application is complete and accurate per program requirements. Incomplete applications will not be approved and will be returned to the dealer or applicant.
- Participating dealerships must apply the rebate at the point of sale and seek reimbursement through the program upon completion of the purchase or lease agreement. The dealership must fill out an application through the Dealer Web Portal at <https://mor-ev.org>.
- Participating dealerships must collect the following documentation from the customer to submit the application:
 - A copy of the MOR-EV Terms and Conditions signed by the vehicle purchaser/lessee
 - A copy of the Rebate Transfer Acknowledgment Form signed by and an authorized dealer representative
 - Proof of Massachusetts residency via a current Massachusetts driver's license
 - For other forms of accepted documentation, please see the MOR-EV Guideline
 - A copy of the signed purchase or lease agreement
 - Proof of temporary or permanent Massachusetts vehicle registration
 - Used vehicle applications only: A copy of the signed Used Vehicle Attestation Form

Used vehicle and/or MOR-EV+ applications only: A copy of the acceptable proof of income eligibility documentation

- Dealerships must deliver cars to customers prior to completing applications. No further actions, such as additional charges, vehicle mark-ups, payment contingencies or holds, shall be taken against the customer for the incentive.
- Participating Dealerships must apply the full rebate amount at the point of sale. They may not withhold a rebate until the Program Administrator approves the reimbursement application, nor provide the rebate by issuing a check after completing the transaction. Dealerships may not recuperate the value of the rebate from a customer in the event that the program administrator cancels or denies a rebate application due to dealership error. Whenever possible, Participating Dealerships should ensure that the purchase or lease agreement clearly indicates that the applicable MOR-EV rebate(s) was applied at the time of purchase or lease.
- The program administrator will provide dealerships with marketing materials and will advertise the program.
- The program administrator will inform participating dealerships when funding availability for this program is within a month of the program ending.
- The program administrator will approve or deny all applications, on average, no more than ten (10) business days from receipt of a complete application. Payments will be issued within 1 month of application approval.

Dealerships in violation of the Dealer Participation Agreement may be excluded from the Program, risk the denial of the rebate reimbursement to which they would otherwise be entitled to, and any other actions allowed under appropriate statute or regulations, including 225 CMR 26.00.

Dealership:

Name (printed):

Name (signature):

Title:

Date:
