

**HOUSE . . . . . No. 2895**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act Relative To Excise Tax On Motor Vehicles..

*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 2002  
2 Official Edition, is hereby amended by striking out the 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;  
5 the excise under this section shall be that proportion of the excise for the full year which the  
6 number of months in said year following the month preceding that in which the motor vehicle or  
7 trailer is registered bears to twelve; but no excise tax shall be assessed on the same motor vehicle  
8 or trailer more than once in any calendar year by reason of the renewal of the registration of such  
9 vehicle within the calendar year; unless its ownership is transferred by sale or otherwise and its  
10 registration surrendered or it is registered after surrender or expiration of registration upon  
11 removal of its owner to another state and registration in such other state. If during any calendar  
12 year ownership of a motor vehicle or trailer subject to such an excise removes to another state  
13 and registers such motor vehicle or trailer in such other state and surrenders or does not renew  
14 his registration in this state, the excise under this section shall be reduced upon application by an

15 abatement equal to that proportion of an excise under this section on such motor vehicle or trailer  
16 for the full calendar year which the number of months in said year remaining after the month in  
17 which such transfer by sale or otherwise or such surrender or expiration of registration occurs  
18 bears to twelve; provided, however, that if in the month in which such transfer by sale or  
19 otherwise occurs, the excise tax due shall be prorated.