

SENATE No. 1386

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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
2 Official Edition, is hereby amended by striking out the eighth paragraph and inserting in place
3 thereof 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, provided that for the purpose of determining the month in
8 which a motor vehicle or trailer is originally registered after the first of the month, the number of
9 days within the month that the vehicle was registered shall be divided by the total number of
10 days 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 within
12 the calendar year, unless its ownership is transferred by sale or otherwise and its registration
13 surrendered or it is registered after a surrender or expiration of registration upon removal of its
14 owner to another state and registration in such other state. If during any calendar year ownership

15 of a motor vehicle or trailer subject to an excise under this section is transferred by sale or
16 otherwise and the registration of such motor vehicle or trailer is surrendered, or if during any
17 calendar year the owner of a motor vehicle or trailer subject to such an excise removes to another
18 state and registers such motor vehicle or trailer in such other state and surrenders or does not
19 renew his registration in this state, the excise under this section shall be reduced upon application
20 by an abatement equal to that proportion of an excise under this section on such motor vehicle or
21 trailer for the full calendar year which the number of months in said year remaining after the
22 month in which such transfer by sale or otherwise or such surrender or expiration of registration
23 occurs bears to twelve, provided that for the purpose of determining the month in which a motor
24 vehicle or trailer is originally registered after the first of the month, the number of days within
25 the month that the vehicle was registered shall be divided by the total number of days within that
26 month; provided, however, that if in the month in which such transfer by sale or otherwise
27 occurs, the person making such transfer registers another motor vehicle or trailer under chapter
28 ninety and thereby becomes subject to an excise under this section on such other motor vehicle
29 or trailer for such month, the excise under this section on the motor vehicle or trailer transferred
30 shall be further reduced upon application as aforesaid by an abatement equal to one twelfth of a
31 full calendar year's excise under this section on the motor vehicle or trailer transferred, provided
32 that for the purpose of determining the month in which a motor vehicle or trailer is originally
33 registered after the first of the month, the number of days within the month that the vehicle was
34 registered shall be divided by the total number of days within that month. If before an excise
35 imposed under this section is assessed, notice of transfer by sale or otherwise and surrender of
36 registration or of surrender or expiration of registration as aforesaid is received by the official or
37 officials authorized to make the assessment, the excise shall be assessed in the amount to which

38 it would be reduced by abatement as aforesaid. The excise imposed by this section shall in no
39 event be less than five dollars; no abatement under this section shall reduce any such excise to
40 less than five dollars; no abatement shall be granted in an amount less than five dollars; and no
41 refund shall be paid in an amount less than five dollars.