

**HOUSE . . . . . No. 3275**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Thomas P. Walsh*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to excise tax on motor vehicles.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Thomas P. Walsh</i>	<i>12th Essex</i>	<i>1/15/2025</i>

**HOUSE . . . . . No. 3275**

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By Representative Walsh of Peabody, a petition (accompanied by bill, House, No. 3275) of Thomas P. Walsh that the commissioner of the Department of Revenue be authorized to generate and provide to local boards of assessors and the registrar of motor vehicles a detailed description of each circumstance that may warrant a motor vehicle abatement or exemption. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2976 OF 2023-2024.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**  
\_\_\_\_\_

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 2 of chapter 60A of the General Laws, as appearing in the 2022  
2 Official Edition, is hereby amended by striking out in lines 61 through line 63 “The notice issued  
3 pursuant to this section shall bear on its face a statement of the time within which petitions for  
4 abatement of the excise may be filed.” and inserting in place thereof the following sentence:-

5           The notice issued pursuant to this section shall bear on its face a statement of the time  
6 within which petitions for abatement of the excise may be filed and shall include a detailed  
7 description of each circumstance that may warrant an abatement or exemption under this chapter.  
8 The commissioner shall generate such detailed descriptions and provide them to each local board  
9 of assessors and the registrar of motor vehicles.

10 SECTION 2. Chapter 90 of the General Laws is hereby amended by inserting after  
11 section 1I the following section:-

12 Section 1J. Within 30 days of a motor vehicle being registered to a particular owner for  
13 the first time, the registrar shall provide the owner with a notice that includes the detailed  
14 descriptions of each circumstance that may warrant an abatement or exemption of the motor  
15 vehicle excise tax under chapter 60A as such descriptions are generated by the commissioner of  
16 revenue pursuant to section 2 of said chapter 60A.

17 SECTION 3. Within 30 days of the effective date of this act, the commissioner of  
18 revenue shall generate and provide to each local board of assessors and the registrar of motor  
19 vehicles a detailed description of each circumstance that may warrant an abatement or exemption  
20 under chapter 60A of the General Laws.

21 SECTION 4. Sections 1 and 2 shall take effect 120 days after passage of this act.