

Motor Vehicle Excise Information

Under MGL Chapter 60A, all Massachusetts residents who own and register a motor vehicle must annually pay a motor vehicle excise. Also, it is important to note that every motor vehicle, whether registered or not, is subject to taxation (under MGL Chapter 59, Section 2), either as excise or as personal property, for the privilege of road use.

Billing:

Excise bills are prepared by the Registry of Motor Vehicles, according to the information on the motor vehicle registration. They are then sent to town where the vehicle is principally garaged and the revenues become part of the local community treasury. The tax is levied at the rate of \$25.00 per thousand dollars of value. The excise tax law (M.G.L. c.60A, s.1) establishes its own formula for valuation whereby only the manufacturer's list price and the age of the motor vehicle are considered. Present market value, price paid, or condition are not considered for excise tax purposes. The value is based on the manufacturers' list prices for vehicles in their year of manufacture. The formula is as follows:

- In the year preceding the model year (brand new car released before model year) 50%
- In the year of manufacture 90%
- In the second year 60%
- In the third year 40%
- In the fourth year 25%
- In the fifth and succeeding years 10%

Every motor vehicle owner must pay an excise tax based on valuation of at least ten percent of the manufacturer's list price; therefore, owners of vehicles older than five years will have a fixed excise tax bill for succeeding years of ownership.

Abatements:

If your vehicle is sold, traded, stolen, totaled or moved out of state, you may be entitled to an abatement of all or a portion of that motor vehicle's excise. You must first pay the excise bill in full before an abatement will be considered. Application for abatement must be made through the Assessors' office. Along with the [Abatement Application.pdf](#), you must include two other forms of supporting documentation:

- A copy of your Plate Return Receipt or Lost Plate Receipt;
- Registration for the vehicle that the plate was transferred to;
- Bill of sale or trade-in form from the person/dealership the vehicle was sold or traded to;
- Proof from insurance company or police report of theft or total loss of vehicle.

The abatement will be prorated to the month following the date of the last transaction.

Important Reminder:

Remember that when you register a motor vehicle, an excise bill is generated and you are responsible for its payment. If you move from town, it is important to notify the Registry of Motor Vehicles, your insurance company, and the Post Office of your new address, so the excise will be assessed to the correct town of garaging and that you receive your bill on time.

For additional information regarding excise tax please see the [Excise Information page](#) on the Secretary of the Commonwealth's website or contact the Assessor's office at 413-339-8586, x2.