

**SENATE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Walsh, Marian (SEN)**

*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 passage of the accompanying bill:

An Act relative to the motor vehicle excise tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Walsh, Marian (SEN)	Suffolk and Norfolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. S01839 OF 2007-2008.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand and Nine**

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**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 Official  
2 Edition, is hereby amended by striking out the eighth paragraph and inserting in place thereof the  
3 following paragraph:-

4 If a motor vehicle or trailer is originally registered after January thirty-first in any year, the  
5 excise under this section shall be that proportion of the excise for the full year which the number  
6 of months in said year following the month preceding that in which the motor vehicle or trailer is  
7 registered bears to twelve, provided that for the purpose of determining the month in which a  
8 motor vehicle or trailer is originally registered after the first of the month, the number of days  
9 within the month that the vehicle was registered shall be divided by the total number of days  
10 within that month; but no excise shall be assessed on the same motor vehicle or trailer more than  
11 once in any calendar year by reason of the renewal of the registration of such vehicle within the

12 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.