



Tax Collector's Office

MV Bill Information

Under Massachusetts General Law, Chapter 60A, all Massachusetts residents who own and register a motor vehicle must annually pay a motor vehicle excise. The excise is levied by the city or town where the vehicle is garaged.

Billing: The Registry of Motor Vehicles prepares the excise bills according to the information on your registration.

Bill Computation: The excise tax is \$25 per thousand of the automobiles valuation. The values are derived from the figures published in the National Automobile Dealers Association Official Used Car Guide (NADA), to which the Registry has electronic access. For new automobiles it is the "list price" for the vehicle in the year of manufacture. Present market value, price paid and condition are not considered for excise tax purposes. The value of the motor vehicle for excise purposes is determined by the Commissioner of Revenue at varying percentages of the manufacturer's list price in the year of manufacture as follows:

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| ➤ In the designated 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% |
| (In the year preceding the designated year of manufacture | 50%) |

Every vehicle owner must pay an excise tax based on valuation of at least 10% of the manufacturer's list price. No excise bill shall be less than \$5.00

If a vehicle is registered after January 1st of any calendar year, the tax is imposed only for the months it was registered.

Payment is due 30 days from the date of the bill. Partial payments cannot be accepted for motor vehicle excise tax.

A person is liable for the excise tax even if you do not receive a bill; therefore it is important to keep the Registry of Motor Vehicles informed of any changes to your address or vehicle.