

FREQUENTLY ASKED QUESTIONS – MOTOR VEHICLE EXCISE

EXCISE

Q: WHAT IS EXCISE TAX?

A: Chapter 60A of Massachusetts General Law imposes an excise for the privilege of registering a motor vehicle in Massachusetts. If you have a Massachusetts license plate on your car (or in your possession) you must pay Excise tax, a yearly tax, based on the value of the car on which the plate was registered. All bills must be reconciled within 30 days by either payment in full, or abatement in full. The largest Excise tax billing commitment is usually billed in February and due in March. However, you could receive an Excise bill at any time during the year, depending on when you registered your car and when the Registry of Motor Vehicles generates a bill.

Excise tax information originates with the Registry of Motor Vehicles. The address that the license plate was registered to on January 1 determines where the tax bill for that year will be mailed. If you move January 2nd, the bill will still go to the January 1 address. Failure to receive a bill does not excuse you from the tax or fees that accrue on outstanding tax bills. Change your forwarding address with the US Postal Service so that you receive your Excise bills. Contact the Treasurer/Collector's office if you do not receive a bill. For questions about making payment, contact the Collector's office. For all other questions, i.e. valuation, other tax questions, contact the Assessor's Office.

For more information, please visit Mass.gov (<https://www.mass.gov/guides/motor-vehicle-excise#-penalties->)

Q: WHAT IF I SOLD MY CAR BUT RECEIVED AN EXCISE TAX BILL?

A: Pay the bill. Read the back of the bill. Contact the Assessing Department. If a tax abatement is granted by the Assessing Department, you will receive a refund of any tax overpaid. You will be responsible for paying fees and interest charges that accrue on unpaid bills even if the Assessing Department grants an abatement of a portion of the tax.

Q: I TRANSFERRED MY LICENSE PLATE TO ANOTHER CAR AND RECEIVED ANOTHER EXCISE BILL?

A: Pay the bill. Read the back of the bill. Contact the Assessing Department. If a tax abatement is granted by the Assessing Department, you will receive a refund of any tax overpaid. You will be responsible for paying fees and interest charges that accrue on unpaid bills even if the Assessing Department grants an abatement of a portion of the tax.

Q: CAN I PAY MY EXCISE BILL ONLINE?

A: Initial and Demand excise bills can be paid online at <https://www.mytaxbill.org/inet/bill/home.do?town=berkleyma>
Excise bills that are in Warrant/Non-renewal status can be paid online at <https://paybills.deputycollector.com/>

Q: WHAT IF I DO NOT RECEIVE A BILL?

A: Payment of the motor vehicle excise is due 30 days from the date the excise bill is issued (not mailed, as is popularly believed). According to Chapter 60A, section 2 of the Massachusetts General Laws, "Failure to receive notice shall not affect the validity of the excise". A person who does not receive a bill is still liable for the excise plus any interest charges accrued. Therefore, it is important to keep the Registry, local assessors, and the post office informed of a current name and address so that excise bills can be delivered promptly. All owners of motor vehicles must pay an excise tax; therefore, it is the responsibility of the owner to contact the local assessor if he/she has not received a bill.

Q: WHAT HAPPENS IF MY PAYMENT IS LATE?

A: Interest on Motor Vehicle Excise bills accrues at 12% per annum from the day after the due date. If the excise is not paid three weeks after the due date, the Treasurer/Collector will issue a \$15.00 demand fee.

If the demand is not answered within 14 days, the Treasurer/Collector will issue a warrant to the Deputy Tax Collector, which incurs another \$10.00 and \$12.00 fee.

If there is still no response, a service fee of \$17.00 and a service warrant will be delivered to the taxpayer at their residence.

Finally, the tax payer's vehicle registration and operator's license will be marked at the RMV for non-renewal, along with an additional \$20.00 fee.

For more information, please visit [Mass.gov](https://www.mass.gov/guides/motor-vehicle-excise#-penalties-) (<https://www.mass.gov/guides/motor-vehicle-excise#-penalties->)

Q: CAN I MAKE A PARTIAL PAYMENT?

A: No, payment for excise bills must be paid in full including all accrued interest and fees.