

# Vehicle excise tax exemption available for Massachusetts service members

*By John Casali, 66th Air Base Group Office of the Staff Judge Advocate / Published March 04, 2021*

**HANSCOM AIR FORCE BASE, Mass.** – All Massachusetts residents who own and register a vehicle in the Commonwealth must pay a motor vehicle excise tax. While the majority of motorists are required to pay this tax annually for using the roadways, some may qualify for an exemption.

Though there is no obligation for non-resident military service members to register a car in Massachusetts if it was purchased, titled and registered in their home state, there is an exemption to the excise tax for service members who do register their vehicles here.

Under the Servicemembers Civil Relief Act, or SCRA, personnel are eligible for an exemption if they are not a legal resident of Massachusetts, and only register personal vehicles and reside here pursuant to military orders. Leased vehicles are not eligible for this exemption; however, in some cases, the company from which the vehicle is leased may pay the tax on behalf of the lessor.

Spouses may also claim an exemption to the excise tax, provided they demonstrate living in Massachusetts is pursuant to a service member's military orders. If a military member and their spouse own multiple vehicles, the exemption may apply to all vehicles as long as they are registered for personal rather than business use.

Massachusetts residents may still qualify for an exemption. Active duty service members who are domiciled residents of the Commonwealth may still qualify for the excise tax exemption if they have been deployed or stationed overseas for a period of at least 45 days. In this circumstance, the exemption is limited to one vehicle, owned by the member, or jointly with the spouse, in the calendar year during which the deployment took place.

For eligibility, individuals must submit a letter from their commander to the local assessor explaining the non-resident status due to military assignment. To obtain the appropriate form letter, members should contact their unit first sergeant. After approval by the local assessor, no further action is required to maintain the exemption in any subsequent year.

Legal assistance attorneys are available to discuss eligibility for the excise tax exemption.

For additional information about the vehicle excise tax and eligibility for an exemption, contact the Hanscom Legal Office at 781-225-1410.

[◆ Vehicle Tax Exemption](#) [◆ Massachusetts Resident Tax Exemption](#) [◆ staff judge advocate](#) [◆ Servicemembers Civil Relief Act](#) [◆ SCRA](#)