

Special Plates

Ch. 90 §5 authorizes the Registrar to issue special plates to persons engaged in the following occupations relating to motor vehicles: (1) manufacturer (2) dealer (3) repairman (4) recreational vehicle and recreational trailer dealer (5) boat and boat trailer dealer (6) farmer (7) owner-contractor (8) transporter and (9) person involved in the harvesting of forest products.

1. Manufacturers, dealers and farmers may qualify for excise exemptions on vehicles operated with special plates. (See Chapter 2.) No excise exemptions are available to persons in the other occupations on vehicles they operate with special plates.
2. Special mobile equipment operated by owner-contractors with special plates should be assessed as personal property. Ch. 90 §1 defines such equipment as "a motor vehicle which is principally designed to conduct excavations or lift building materials at a public or private construction site and is operated on a way for the sole purpose of transportation to or from said construction site and has a gross vehicle weight of at least twelve thousand pounds." Pursuant to Ch. 90 §1, vehicles which are (a) used for other purposes than transportation of property, (b) incapable of being driven at a speed exceeding twelve miles per hour and (c) used exclusively for the building, repair and maintenance of highways or designed especially for use elsewhere than on the traveled part of ways are expressly exempted from the definition of motor vehicles. Since special mobile equipment does not satisfy the definition of a motor vehicle, it cannot qualify for the excise exemption.

Vehicles operated with Section 5 plates and owned or controlled by manufacturers, farmers or dealers. (See discussion of farm vehicles, following.)

Formerly, vehicles operated with repair plates also qualified for an exemption from the excise. However, this exemption was repealed, commencing with calendar year 1991. Frequently, tow trucks are operated with repair plates. Such trucks are not exempt from the motor vehicle excise.

The exemption for vehicles operated with these special plates is conditional, however. It should only be granted if:

- A. The vehicles are operated exclusively for business purposes. The statute forbids the use of such vehicles for the personal use or convenience of the holder of the special plates or some other person. Such activities as commuting or running errands, which are clearly for the "convenience" of some person, is a non-exempt use. The statute makes no allowance for even minimal personal use. Any degree of personal use, however slight, disqualifies a motor vehicle from an excise exemption.
- B. The manufacturer, farmer or dealer timely filed an application with the assessors using State Tax Form 126A requesting the exemption. The application must contain a statement "subscribed under penalties of perjury" by the owner or controller of the vehicle that it will not be operated for any personal use.

Farm Plate Exemption Issues

Limitation Of Use Of Plates

A farm plate may not be used on a passenger vehicle. A pickup truck is not a passenger vehicle for purposes of this provision. Therefore, farm plates may properly be used on pickup trucks.

Use Of Plates On Farm Tractors

While farm plates may be used on farm tractors, such use does not qualify those tractors for an exemption from the motor vehicle excise. The exemption is available only for “motor vehicles and trailers” operated with farm plates. Pursuant to Ch. 90 §1, vehicles which are (a) used for other purposes than transportation of property, (b) incapable of being driven at a speed exceeding twelve miles per hour and (c) designed especially for use elsewhere than on the traveled part of ways are expressly exempted from the definition of motor vehicles. Since a farm tractor does not satisfy the definition of a motor vehicle, it is not subject to the motor vehicle excise in the first place. Rather, such equipment should be assessed as personal property.

Where the owner of a tractor is “principally engaged in agriculture,” that tractor may be eligible for assessment as farm machinery under Ch. 59 §8A. This statute extends a tax advantage to qualifying farmers. Under its provisions, the farm animals, machinery and equipment of a person principally engaged in agriculture is assessed “at the rate of five dollars per one thousand dollars of valuation.”

Alternatively, an owner of a tractor not qualifying for assessment under this statute is subject to taxation under the personal property provisions of Ch. 59 §18

Use Of Plates On Farm Trailers

Farm trailers, also, do not qualify for exemption from the motor vehicle excise. The definition of “trailer” in Ch. 90 §1 expressly excludes “farm machinery or implements when used in connection with the operation of a farm or estate...[and] any vehicle when towed behind a farm tractor and used in connection with the operation of a farm or estate.” Therefore, farm trailers, like farm tractors, above, should be assessed either as personal property or as farm machinery.

Operation Of Unregistered Vehicles Used Exclusively For Agricultural Purposes

Ch. 90 §9 authorizes the operation of an unregistered tractor, trailer or truck for a distance not exceeding one half mile, if uninsured, or two miles, if insured, so long as it is used exclusively for agricultural purposes. Evidence of such insurance must be filed with the Registrar of Motor Vehicles.