

Consult MMA Excise Manual for pricing schedules for chassis additions.

- B. TRACTORS
 - 1. Sleeper, Nonsleeper (sizes)
 - 2. Gas or Diesel
 - 3. Axles behind the cab
 - a. single
 - b. tandem
 - 4. Model Number or Name

- C. CHASSIS CABS
 - 1. Gas or Diesel
 - 2. Axles
 - a. single 4x2 (42)
 - b. tandem 6x4 (64) (F)
 - 3. What is on the chassis? (Sec. A2)
 - 4. Model number or Name
 - 5. Split excise for different year cab & chassis

VIII. Trucks – Medium & Heavy Duty

As mentioned before, a new truck with a GVW in excess of 26,000 pounds is not subject to the MSRP requirement. However a used truck manufactured prior to 1996 or one without a copy of the original Use Tax Certificate must have its original MSRP determined.

The calculation of excise tax on medium and heavy duty trucks is an area that many collectors have problems with. There is a certain level of uncertainty relative to the knowledge that most tax collectors have acquired with reference to large trucks. There is no doubt that the terms utilized during the excise tax calculation process are much different than those used for automobiles. After acquiring a basic understanding of these terms, many collectors find that dealing with larger trucks can sometimes be much easier than calculating the excise tax on some automobiles.

Before the actual information gathering process can begin, the collector must identify what type of truck the registrant wants to register. Some of the more common truck and body combinations are:

- Flat Beds
- Stake Bodies
- Dump Trucks
- Oil Delivery
- Concrete Mixers

Bulk Feed Transport Tractor/Trailer Units

The calculation of excise tax on larger trucks usually involves the determination of the base price of two (2) individual components of the truck – the chassis and cab and the body.



Chassis & Cab – no body is yet attached to this truck.

Chassis & Cab with Dump Body – The dump body is attached to the chassis and its value must be calculated in addition to the value of the chassis and the cab.



It's recommended that if you choose to use a worksheet that a different one be used for the medium and large trucks than is used for passenger cars and light duty trucks. An example of a large truck worksheet will follow this section, but feel free to make your own.

Identifying the Chassis – The chassis of a large truck is identified by its make (Chevrolet, GMC, Peterbilt, Mack, etc.) and its model number. The chassis may come with a number of options, and your pricing guides will list what's included, and have a list of pricing for each option the chassis might have.

Identifying the Body – This is the tricky part, and we offer the following illustrations as body types:

Dump Body (see picture above)

Flat Bed





Stake Bed Body

Oil Delivery Body



Concrete Mixer Body

Bulk Feed Transport
Body



Tractor Trailer Unit

Medium & Heavy Duty Truck Worksheet

New		Used		Plate #		Expiration Date			
Make		Year		Model #		Color		Style	
VIN						GVW			
Name						# Tires		Fuel	
Address						Base Chassis/Cab			
						Base Price-Body			
						Total Base Price			
						Excise Rate			
						Total Excise Tax			

I certify that the above is correct to the best of my knowledge.

Owner or Agent

Clerk/Witness

Note: All calculations, optional equipment and details of this transaction will be listed on the opposite side of this form.

Excise Tax Collector

Pricing Source: Chassis/Cab:
 Body:

(See appendix 1 for excise tax reimbursement from the BMV on new heavy duty trucks)