

How to Determine Passenger Tax for Less than or Greater than 12 Months

Typical application: 13 or 15 month registration period for a leased vehicle.

Does not apply to: Registration prorated from date of sale on a vehicle held for resale by a Minnesota dealer.

Follow the procedure below to calculate the registration tax for any passenger vehicle that is being registered for more or less than 12 months.

EXAMPLE 1

Model Year: 2010 Base Value: \$15,000 Application Date: Nov. 2009 Expires: Nov. 2010

Step 1. Determine how many months the vehicle is being registered in **each calendar year**.

2009: 2 months [November - December 2009]

2010: 11 months [January – November 2010]

Step 2. Find the annual tax due for each calendar year in the 2009 and 2010 calendar year tax guide, which is available on the MV Resource Center.

2009 Calendar Year

Base Value Brackets	Model Year of Vehicle											
	10	09	08	07	06	05	04	03	02	01	00	99 & Older
14,800-14,999.99	196	196	178	159	140	122	103	85	66	47	35	35
15,000-15,199.99	199	199	180	161	142	123	104	86	67	48	35	35
15,200-15,399.99	201	201	182	163	144	125	106	87	67	48	35	35

2010 Calendar Year

Base Value Brackets	Model Year of Vehicle											
	11	10	09	08	07	06	05	04	03	02	01	00 & Older
14,800-14,999.99	196	196	178	159	140	122	103	85	66	47	35	35
15,000-15,199.99	199	199	180	161	142	123	104	86	67	48	35	35
15,200-15,399.99	201	201	182	163	144	125	106	87	67	48	35	35

2009 Annual Tax is \$199

2010 Annual Tax is \$199

Step 3 Use the increment section of the tax manual to break down the annual tax into the correct monthly amounts.

Annual Fee in Monthly Increments												
Number of Months of Registration												
Annual Tax	12	11	10	9	8	7	6	5	4	3	2	1
198	198	182	165	149	132	116	99	83	66	50	33	17
199	199	182	166	149	133	116	100	83	66	50	33	17

2009: 2 months of annual tax of \$199 = \$ 33

2010: 11 months of annual tax of \$199 = \$182

Step 4 – Add the amounts from step 3. That is the total tax due: \$215

EXAMPLE 2

Model Year: 2009 Base Value: \$25,000 Application Date: Dec. 2009 Expires: Feb. 2011

Step 1. Determine how many months the vehicle is being registered in **each calendar year**.

2009: 1 month [December 2009]

2010: 12 months [January – December 2010]

2011: 2 months [January – February 2011]

Step 2. Find the annual tax due for each calendar year in the 2009, 2010, and 2011 calendar year tax guide, which is available on the MV Resource Center.

2009: Annual Tax is \$324 [from 2009 table]

2010: Annual Tax is \$292 [from 2010 table]

2011: Annual Tax is \$261 [from 2011 table]

Step 3 Use the increment section of the tax manual to break down the annual tax into the correct monthly amounts.

2009: 1 month of annual tax of \$324 = \$ 27

2010: 12 months of annual tax of \$292 = \$292

2011: 2 months of annual tax of \$261 = \$ 44

Step 4 Add the amounts from step 3. That is the total tax due: \$363