

OPERATING FARM VEHICLES ON PUBLIC WAYS IN MASSACHUSETTS

A collection of answers to commonly asked questions about farm vehicles and farm plate use in Massachusetts. The information contained within this booklet assumes that the owner(s) of the vehicle(s) resides in Massachusetts, farms in Massachusetts and garages the vehicle(s) in Massachusetts.

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IMPORTANT NOTICE

The information contained in this booklet is an effort to provide basic information regarding operating farm vehicles on public roads in Massachusetts. It is based on current laws and regulations, which are subject to change. Massachusetts Farm Bureau does not provide legal counsel or advice and is not liable for any outdated, erroneous or misinterpreted information contained herein.

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OPERATING FARM VEHICLES ON PUBLIC WAYS IN MASSACHUSETTS

This booklet contains many of the rules and regulations pertaining to operating farm vehicles on public ways in Massachusetts. Most of the booklet pertains to farm plate regulations and uses. Also included is the “Ten Mile Law” for unregistered farm vehicles.

WHO IS ENTITLED TO HAVE FARM PLATES?

Only those considered to be a farmer based on the definition in Massachusetts General Law, Chapter 90 §1 may legally have farm plates in Massachusetts.

DEFINITION OF FARMER

M.G.L. Chapter 90 §1:

“Farmer”, a person substantially engaged in the occupation of farming which shall include, but not be limited to, farming in all its branches, the cultivation and tillage of the soil, dairying, the production, cultivation, growing and harvesting of any agricultural, aquacultural, floricultural or horticultural commodities, the growing and harvesting of forest products upon forest land, the raising of livestock including horses, the keeping of horses as a commercial enterprise, the keeping and raising of poultry, swine, cattle and other domesticated animals used for food purposes, bees, fur-bearing animals, and any forestry or lumbering operations, performed by a farmer engaged in agriculture or farming as herein defined, or on a farm as an incident to or in conjunction with such farming operations including, but not limited to, preparations for market, delivery to storage or to market or to carriers for transportation to market.

REGULATIONS FOR THE ISSUANCE OF FARM PLATES

The regulations for the issuance and use of farm plates falls under the Code of Massachusetts Regulations contained in Title 540: Chapter 18:00:

The following regulations apply to farmers:

To receive or retain a farmer's general registration and general registration number plates a farmer, as defined in M.G.L. c. 90, § 1, shall satisfy the following conditions:

1. The farmer is substantially engaged in:
 - a. the occupation of farming as defined in M.G.L. c. 90, § 1;
 - b. the growing and harvesting (you must be doing both) of forest products or incidental lumbering operations, including the preparation and transportation of the products prior to retail sale. This may not include some logging operations.
2. The farmer is a Massachusetts resident or corporation;
3. The farmer holds any license or permit required by any federal, state or local law prior to engaging in the farming or forestry operation;

4. The farmer owns a fleet of two or more vehicles used for and dedicated to conducting the business, excluding passenger vehicles;

5. The farmer conducts the farm activity or forestry operations for an ultimate commercial purpose. For the purposes of 540 CMR 18.00, an ultimate commercial purpose may include conducting farm or forestry operations for profit, not-for-profit or charitable purposes. Compliance with state or federal tax codes will be considered evidence that the farm or forestry operation is being conducted for an ultimate commercial purpose;

6. For registrations initially issued after January 1, 1997, the size of the area devoted to the activity is at least five acres if a farm, and at least ten contiguous acres if devoted to the growing and harvesting of forest products or incidental lumbering operations. The Registrar may waive the requirement of a minimum size of five acres devoted to farming if a person is engaged in the intensive cultivation of crops through alternative forms of farming activity, such as hydroponics. The Registrar may also waive the minimum ten contiguous acres requirement if the applicant has a minimum of ten non-contiguous acres, each of which is devoted to the growing and harvesting of forest products.

7. For the purposes of 540 CMR 18.02(2)(d), substantially engaged in the occupation of farming or growing and harvesting of forest products or incidental lumbering operations shall mean that at least one of the following shall apply:

a. the applicant derives at least 40% of total income from such operations; or

b. the applicant demonstrates gross farm, forest product harvesting or incidental lumbering operations related income of at least \$1,000 or a net farm related loss of at least \$2,000 on Schedule C, D, or F of the prior year's federal and state income tax returns; or, if the applicant has been engaged in business for less than a full tax year, the applicant produces documents sufficient to demonstrate current-year income or expenses to verify that the applicant's business is reasonably expected to meet this criteria; or c. i. if the applicant is engaged in the occupation of farming, the land is enrolled in and classified pursuant to M.G.L. c. 61A as being devoted to agricultural or horticultural use or both, and meets the production values in that chapter, and the applicant provides the Registrar with a copy of the then current tax certificate issued by the local assessor; or

ii. if a person is engaged in the growing and harvesting of forest products or incidental lumbering operations, the land is classified pursuant to M.G.L. c. 61 as being forest land, and the applicant provides the Registrar with a copy of the current tax certificate issued by the local assessor.

8. A farmer may only operate motor vehicles or trailers principally used and dedicated to the farming activity with the general registration and general registration plates, and not passenger vehicles.

THE APPLICATION PROCESS

In order to be eligible for farm plates, you must own two or more farm vehicles or implements used for and dedicated to conducting the farm business.

Farm plates can not be used on passenger vehicles.

(For purposes of using a “farm” plate, a “passenger vehicle” is a motor vehicle that was designed to carry passengers even though modifications may have been made to the vehicle. A “sport utility vehicle” is considered a “passenger vehicle.”) Extended cab pickup trucks are the only exception to this rule.

Applications for farm plates are available from any Massachusetts Registry of Motor Vehicles. The application is also available on line at www.mass.gov/rmv/forms/section5.htm.

DOCUMENTS REQUIRED FOR APPLICATION

Documents required to be submitted with the application are described in the Code of Massachusetts Regulations contained in Title 540: Chapter 18:02:

18.02: Application for General Registrations and General Registration Number Plates and Definitions

(1)(a) General Requirements. Applicants shall complete and submit to the Registrar the prescribed application form for general registrations and number plates, together with the following:

1. If the applicant is a corporation, limited liability company or limited liability partnership, a copy of the applicable Articles of Organization, Certificate of Organization, or Registration filed with the Secretary of State for the Commonwealth.
2. If the applicant is either an individual or an entity conducting business under a trade name, a copy of the business certificate issued by the municipality where the applicant conducts or will be conducting business.
3. A copy of any permit, including any occupancy permit or license, required by any federal, state or local law for engaging in the particular business.
4. The applicant's employer tax identification number (EIN).
5. Any photographs or diagrams of the property where the applicant conducts its business, which reasonably depict the location of buildings and entrances to the property and to the buildings, and photographs of the applicant's motor vehicles or trailers, if the Registrar believes that the diagrams or photographs may be useful in determining whether the applicant qualifies for the general registration and general registration number plates, or whether any of the motor vehicles or trailers require a compliance decal.

The name of the applicant must match exactly the name of the owner on the title or certificate of ownership for all of the vehicles and implements listed on the application.

You must list on the compliance decal application everything that you intend to use the farm plates on. You must also have titles for all trucks and trailers purchased after November 20, 1990, except for the following:

- A vehicle moved solely by animal power.
- An implement of husbandry.
- A trailer with a gross weight of three thousand (3000) pounds or less.

Chapter 90D Section 1 defines an implement of husbandry as “a vehicle designed and adapted primarily for agricultural, horticultural or livestock raising operations or for lifting or carrying an implement of husbandry”.

Generally, implements of husbandry include vehicles or machines used directly and exclusively for agricultural production, such as tractors, plows, backhoes, balers, harrowers, harvesters, manure spreaders, and seeders.

Chapter 90 Section 5 states that “The owner of an implement of husbandry or special mobile equipment may apply for and obtain a certificate of title.”

For farm tractors manufactured prior to 1971, you may only need to provide the vehicle ID # and year of manufacture.

Farm Bureau strongly recommends that you have a title for everything that you are able too.

After submitting your application, you may or may not receive a visit from the state police.

For Applicants with Tax Status Under M.G.L. c. 61 or c. 61A:

If you have a current certificate issued by your local tax assessor indicating that you have qualified under M.G.L. c. 61 or 61A the Registrar may waive the required initial site visit by a State Police officer and authorize a farm plate to be issued to you based upon the completed application and accompanying documents. As part of the process, the Registrar will forward your application and relevant documents to the Massachusetts State Police, who may conduct a site visit later. If it is later determined that you do not qualify for a “farm” plate, regardless of the existence of the tax certificate, the Registrar may revoke any plates that have been issued.

For Applicants without Tax Status Under M.G.L. c. 61 or c. 61A:

If you do not have the current tax status and certificate required by M.G.L. c. 61 or c. 61A, a state police officer will conduct a site visit at your farm or forestry operation to substantiate your application and to review your documentation. Because state police officers cannot always make advance arrangements to conduct site visits, you must leave a telephone or pager number where you can be reached. You must be available for the state police site visit. During the visit, you should be prepared to present documentary evidence that (1) you meet the minimum size requirement for a farm or forestry operation (2) that you are “substantially engaged in farming or forestry operations”, (3) that you are so engaged for an “ultimate commercial purpose,” and (4) you have the proper titles, sales tax receipts, and applicable vehicle or property lease agreements. The motor vehicles and trailers must be available for visual inspection. The State Police will file a report with the Registrar, who will make the final determination of qualification for a farm plate.

Regardless of when your farm plate is issued, it is renewed each October 1st.

You will need the Renewal Card stamped by your Insurance Agent and signed (front and back) by the Registrant and also a signed and dated Compliance Letter. This letter is generated by the Section 5 Division and lists all vehicles currently approved for use with the Farm Plate. This letter is mailed to you a few days prior to the renewal card. Call your insurance agent if have questions on this matter.

COMPLIANCE DECALS

Compliance decals are issued by the Registry of Motor Vehicles to show that the sales tax has been paid (if required).

The regulations for Compliance Decals are found in CMR 540 Section 18.03 and are as follows:

18.03: Compliance Decals

(1) An owner of a motor vehicle or trailer holding a general registration and a general registration number plate issued under M.G.L. c. 90, § 5, shall, on an annual basis or as otherwise prescribed by the Registrar, apply for a decal which indicates that the owner has complied with the requirements of M.G.L. chs. 90D, 64H and 64I, for each motor vehicle or trailer so registered. No decal shall be issued if the owner's registration is in "non-renewable" status for non-payment of excise tax or parking tickets. The decal shall contain a serial number, vehicle identification number and registration number of the particular vehicle displaying the decal and shall be displayed according to the Registrar's instructions. Failure to properly display the compliance decal shall be considered a violation of M.G.L. c. 90, § 20 for fine and penalty purposes.

(2) The decal requirement does not apply to:

(e) Motor vehicles or trailers classified as implements of husbandry under M.G.L. c. 90D, § 1 and exempt from sales tax under M.G.L. c. 64H and 64I.

To be exempt, they must be used directly and exclusively in agricultural production.

(6) Compliance with the decal requirements under 540 CMR 18.00 is a condition of being lawfully registered, and a vehicle without a required compliance decal shall be considered unregistered in violation of M.G.L. c. 90, § 9.

Flat bed trailers of the type that can be used to transport construction or landscape equipment, regardless of their actual use, are not considered implements of husbandry.

An inspection sticker may be obtained while awaiting receipt of a compliance decal by showing the sales tax receipt at the inspection station.

SALES & EXCISE TAX EXEMPTIONS

SALES TAX

Farm equipment and machinery used exclusively in agricultural production are exempt from sales tax. Although farm tractors and front-end loaders are **not** considered implements of husbandry, they **are** exempt from sales tax if used exclusively in agricultural production.

The exemption is in Chapter 64H: Section 6. The sections that apply to agriculture states:

The following sales and the gross receipts therefrom shall be exempt from the tax imposed by this chapter:--

(r) Sales of materials, tools and fuel, or any substitute therefor, which become an ingredient or component part of tangible personal property to be sold or which are consumed and used directly and exclusively in agricultural production; (i). For the purpose of this paragraph, the raising of poultry and livestock shall be construed to be included in the term "agricultural production"; any material, tool or fuel shall be construed to be consumed and used only if its normal useful life is less than one year or if its cost is allowable as an ordinary and necessary business expense for federal income tax purposes

(s) Sales of machinery, or replacement parts thereof, used directly and exclusively in agricultural production; For the purpose of this paragraph, the raising of poultry and livestock shall be construed to be included in the term "agricultural production";

EXCISE TAX

There is an exemption from excise tax for motor vehicles registered with Farm Plates. However, the vehicle can not be used **at all** for personal use or the owner is subject to the tax and a \$100 penalty. Form 126A may be filed with the local assessors to claim an exemption. The abatement must be filed within 3 years after the date the excise was due, or 1 year after the excise was paid, whichever is later. Form 126A-MVE is available from this office or online at the following website: http://www.mass.gov/Ador/docs/dls/publ/forms/mvmanufacturers_farmers.pdf.

Farm tractors and farm trailers, although able to use farm plates, are not subject to the motor vehicle excise tax as they do not meet the criteria in the definition of motor vehicles in the statute. They are taxed as personal property or farm machinery.

Farm Animal and Machinery Excise Tax (\$5 per \$1000 of value) may be paid by unincorporated businesses in lieu of Personal Property Tax (generally a much higher rate) on farm implements and animals. Form F.A.E.-M.E. is used for this and must be filed with your local assessor's office by March 1of each year. This form is available at your assessor's office or through our office.

SAFETY EQUIPMENT

INSPECTION

General Registration Holders. Every motor vehicle owned by a General Registration holder, except for motor vehicles held for sale and demonstration by a dealer, shall be inspected pursuant to 540 CMR 4.00.

Trailers under 10,000 lbs. GVW are not subject to safety inspections in Massachusetts. If you would like your trailer inspected, however, any licensed inspection station should honor your request.

LIGHTS and BRAKES

The regulations for lights and brakes are found in 540CMR and are as follows:

Farm Tractor. Any tractor or other self propelled vehicle used exclusively for agricultural or farming purposes, except automobiles and trucks, the use of which is declared by the owner or person in control thereof to be restricted to the period from a half hour before sunrise to a half hour after sunset and which is operated in or upon any way during such period shall be inspected and shall be equipped with one stop light and with brakes as manufactured, including a stationary brake with ratchet and pawl.

Tail Lights. Every motor vehicle, except a two wheeled motorcycle, an antique motor car, and a farm tractor, shall be equipped with two red lights (tail lamps) mounted one at each side of the rear of the vehicle so as to show two red lights from behind and equipped with two stop lights (stop lamps) mounted and displayed in a like manner. A single lamp may combine both of the above functions. Every motor vehicle shall be equipped with a white light so arranged as to illuminate the rear number plate so that it is plainly visible at 60 feet.

Marker Light. Commercial motor vehicles and trailers, having a registered carrying capacity of three tons or over, shall have an amber light attached to the extreme left of the front of the vehicle, so attached and adjusted as to indicate the extreme left lateral extension of the vehicle or load.

Legally Registered Trailer must have fenders, two tail lights, stop lights, directional signals and safety chains.

OVER-WIDE AND OVER-WEIGHT PERMITS

Farm machinery and implements and certain trailers are exempt from over-wide permits but not from over-weight permits. Over-Weight permits are not allowed on farm plates as the permit is limited to a specific vehicle registration. There may be higher limits for non-reducible loads before a permit is needed. Check with the Massachusetts Highway Department, Commercial Motor Vehicle Center, 14 Beach Street, Milford, MA 01757 or by calling 508-473-4778.

The law that allows over-width is found in Chapter 90: Section 19:

A trailer which with its load weighs not more than six thousand pounds, or farm machinery or implement which exceeds the maximum width dimensions aforementioned, may be operated, drawn or carried upon any way, if such trailer, farm machinery or implement is used exclusively for agricultural purposes.

CHOCK BLOCKS

Every truck weighing, unloaded, more than 4,000 pounds and every tractor, trailer, semi-trailer or combination which is not equipped with positive spring loaded, air parking brakes, shall be equipped with one pair of adequate safety chock blocks.

OBJECTS EXTENDING BEYOND CAB OR BODY OF TRUCK

Chapter 90 §7 covers objects that extend beyond the cab or body of the truck:

Every motor vehicle or trailer so operated which carries a load or object extending four feet or more beyond the cab or body of such vehicle shall display at the extreme rear end of such load or object a red light plainly visible from a distance of at least five hundred feet to the sides and rear, and shall display in place thereof a red flag or cloth not less than twelve inches square during the period when motor vehicles are not required to display lights.

SLOW MOVING VEHICLES

Chapter 90 §7 and 540CMR 22.00 cover slow moving vehicles:

The registrar shall adopt standards and specifications for size, design, mounting, creation and use of a distinctive slow moving vehicle emblem.

Every horse-drawn vehicle and every other vehicle designed to operate at twenty-five miles an hour or less, every implement of husbandry, every farm tractor, each piece of special mobile equipment and other machinery, including all road construction and maintenance machinery, traveling on a public way during day or night shall display on the rear of the vehicle such emblem. The use of such emblem shall be in addition to any lighting devices, flags or other equipment required by law. Use of such emblem as a clearance marker or on wide machinery or on stationary objects on the highways is prohibited.

The emblem shall be securely mounted on the back of the vehicle with broad base down facing squarely to the rear of said vehicle. It shall be located as near to the center of the vehicle as possible, with the bottom of the emblem from three to five feet above the ground, and shall be kept clean.

Mass Farm Bureau Women's Committee has compiled a brochure on "Slow Moving Vehicles". Please check our website or call the office for a copy.

PLATE SECURITY

The Registry states that all plate holders should be aware that it is their responsibility to provide security for the plates issued to them and to be able to account for them when required by the Registrar.

10 MILE LAW

Chapter 90 §9 covers unregistered agricultural vehicles on public roads-the "10-mile law"

A tractor, trailer or truck may be operated without such registration upon any way for a distance not exceeding one-half mile, if said tractor, trailer or truck is used exclusively for agricultural purposes, or between one-half mile and 10 miles if said tractor, trailer or truck is used exclusively for agricultural purposes and the owner thereof maintains in full force a policy of liability insurance which conforms to the provisions of section one hundred and thirteen A of chapter one hundred and seventy-five or for a distance not exceeding three hundred yards, if such tractor, trailer or truck is used for industrial purposes other than agricultural purposes, for the purpose of going from property owned or occupied by the owner of such tractor, trailer or truck to other property so owned or occupied. These vehicles might not be exempt from inspection requirements.

LEGAL USES OF FARM PLATES

1. On any size or weight truck used primarily for agriculture or forestry, provided the vehicle is legal in all other respects;
2. Anywhere in the United States or Canada, provided all other legal requirements have been met and provided you or your employee are on farm business; however, be sure to check with your insurance provider to make sure you are covered when driving out of state. Farm Bureau recommends that you check with each state you will be traveling through to verify that they will recognize Farm Plates. Some states, such as Maine, require that you adhere to their state regulations for farm plates; they may not have the same allowable uses as Massachusetts.
3. On both the towing and towed vehicles in combination units **unless** the towing unit is a farm tractor, in which case the farm plate must be mounted on the tractor and clearly visible to vehicles approaching from the rear.
4. Personal use of vehicle with farm plates:
The Registry of Motor Vehicles in their FAQ brochure for general registration plates offers this information about personal use of a vehicle using a farm plate:

A "farm" plate may only be attached to a motor vehicle or trailer if the vehicle is: 1) owned by the farmer; 2) principally used and dedicated to the farming activity; 3) displays the valid Compliance Decal; and 4) is not a passenger vehicle. If the vehicle meets these criteria then personal use of the vehicle is acceptable, except that a commercial use unrelated to the farming activity is not authorized.

ILLEGAL USES OF FARM PLATES

1. Commuting to or from an off-farm job or to school;
2. Transporting boats or other recreational equipment;
3. On a horse trailer when the horses are not used for a commercial purpose;
4. On a passenger vehicle, including SUVs;
5. On a farm vehicle whose title does not have the exact same name as is on the registration;
6. Operating with only one farm plate when towing an implement unless you are towing with a tractor; if this is not possible, you must use two farm plates.
7. No person, business or corporation shall loan, let for hire or rent any general registration number plate or allow such a plate to be attached to a motor vehicle in any manner in violation of 540 CMR 18.00. Such plate misuse shall be considered a violation of M.G.L. c. 90, § 23.

