

**L. A. BILL No. XXIII OF 2026.**

*A BILL*

*further to amend the Maharashtra Motor Vehicles Tax Act.*

LXV of 1958. **WHEREAS** it is expedient further to amend the Maharashtra Motor Vehicles Tax Act, for the purposes hereinafter appearing; it is hereby enacted in the Seventy-seventh Year of the Republic of India as follows:—

**1.** This Act may be called the Maharashtra Motor Vehicles Tax Short title. (Amendment) Act, 2026.

Amendment of FIFTH SCHEDULE to LXV of 1958.

2. In the FIFTH SCHEDULE appended to the Maharashtra Motor Vehicles Tax Act (hereinafter referred to as "the principal Act"), for entry at serial number (1), the following entry shall be substituted, namely:—

“(1) Non-transport vehicles which have completed 15 years from the date of their first registration, for every 5 years in lump sum, after completion of such 15 years,—	5
(a) Two wheeler,—	
(i) having BS-VI and above emission norms ;	2000
(ii) having BS-IV and below emission norms ;	4000
(b) Other than two wheeler (Petrol driven vehicles),—	
(i) having BS-VI and above emission norms ;	3000
(ii) having BS-IV and below emission norms ;	6000
(c) Other than two wheeler (Diesel driven vehicles),-	20
(i) having BS-VI and above emission norms ;	3500
(ii) having BS-IV and below emission norms	7000”.

Amendment of SIXTH SCHEDULE to LXV of 1958.

3. In the SIXTH SCHEDULE appended to the principal Act, in entry at<sup>25</sup> serial number (1), in column (3), the following proviso shall be added, namely:—

“Provided that, the tax for cranes shall be subject to a maximum limit of rupees thirty lakhs.”.

**STATEMENT OF OBJECTS AND REASONS**

With a view to give effect to the proposal contained in the Budget Speech, on the Budget Estimates for the year 2026-2027 on the 6th March 2026, regarding environment tax and motor vehicle tax levied under the Maharashtra Motor Vehicles Tax Act (LXV of 1958), the Government considers it expedient to amend the said Act, as follows, namely:—

(1) to increase environment tax on vehicles in the non-transport (private) category which have completed 15 years from the date of their first registration, having BS-IV and below emission norms;

(2) to limit the motor vehicles tax on cranes upto a maximum of rupees thirty lakhs.

2. The Bill seeks to achieve the above objectives.

Mumbai,  
Dated the 13th March, 2026.

PRATAP SARNAIK,  
Minister for Transport.

**FINANCIAL MEMORANDUM**

The Bill proposes to amend FIFTH Schedule and SIXTH Schedule appended to the Maharashtra Motor Vehicles Tax Act (LXV of 1958), so as to give effect to the proposals contained in the Budget Speech for the financial year 2026-2027. There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

**GOVERNOR'S RECOMMENDATION UNDER ARTICLE 207 OF THE  
CONSTITUTION OF INDIA**

*(Copy of Government of Maharashtra Order, Law and Judiciary Department)*

In exercise of the power conferred upon him by clause (1) of Article 207 of the Constitution of India, the Governor of The Maharashtra is pleased to recommend to the Maharashtra Legislative Assembly, the introduction of the Maharashtra Motor Vehicles Tax (Amendment) Bill, 2026.

**ANNEXURE TO THE L.A. BILL NO. XXIII OF 2026 -THE MAHARASHTRA  
MOTOR VEHICLES TAX (AMENDMENT) BILL, 2026.**

(Extracts from the Maharashtra Motor Vehicles Tax Act.)

**(Mah. LXV of 1958)**

1. to 25.	*	*	*	*
FIRST SCHEDULE	*	*	*	*
SECOND SCHEDULE	*	*	*	*
THIRD SCHEDULE	*	*	*	*
FOURTH SCHEDULE	*	*	*	*

**FIFTH SCHEDULE**

(See section 3A)

Sr. No.	Class and age of vehicle	Rate of Environment tax in rupees
(1)	(2)	(3)
(1)	Non-transport vehicles which have completed 15 years from the date of their first registration, for every 5 years in lump sum, after completion of such 15 years,-	
	(a) Two wheeler	2000
	(b) Other than two wheeler (Petrol driven vehicles)	3000
	(c) Other than two wheeler (Diesel driven vehicles)	3500
(2)	* * * *	
(3)	* * * *	

**SIXTH SCHEDULE**

(See section 3(1G))

Sr. No.	Description of Motor Vehicle	One time tax at the time of registration
(1)	(2)	(3)
(1)	Any motor vehicle used for constructions such as cranes, compressors, projectors or excavators.	7 per cent. of the cost of motor vehicle
(2)	Light goods vehicles carrying goods or materials, the registered laden weight of which does not exceed 7500 kilogram.	7 per cent. of the cost of motor vehicle.

**MAHARASHTRA LEGISLATURE  
SECRETARIAT**

**[L. A. BILL No. XXIII OF 2026.]**

**[A Bill further to amend the  
Maharashtra Motor Vehicles Tax Act.]**

**[SHRI PRATAP SARNAIK,  
Minister for Transport.]**

**JITENDRA BHOLE,  
Secretary-1,  
Maharashtra Legislative Assembly.**