

By Mr. Serra of Boston, petition of Emanuel G. Serra relative to further defining the qualifications for abatement of the excise tax on registered motor vehicles of handicapped persons. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Six.

AN ACT FURTHER DEFINING THE QUALIFICATIONS FOR ABATEMENT OF THE EXCISE TAX ON REGISTERED MOTOR VEHICLES OF HANDICAPPED PERSONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 1 of Chapter 60A of the General Laws is hereby amend-
2 ed by striking out the fifth paragraph and inserting in place thereof
3 the following paragraph: —

4 The excise imposed by this section shall not apply to a motor
5 vehicle owned and registered by a World War I, World War II,
6 Korean or Vietnam veteran who according to the records of the
7 United States Veterans Administration, by reason of service in the
8 armed forces of the United States, has suffered loss, or permanent
9 loss of use of, one or both feet, or loss, or permanent loss of use of,
10 one or both hands; nor to a motor vehicle owned and registered by
11 a World War I, World War II, Korean or Vietnam veteran who is
12 receiving a statutory award from the Veterans Administration for
13 the loss of sight of one eye or who according to the records of the
14 United States Veterans Administration, by reason of service in the
15 armed forces of the United States, has suffered permanent impair-
16 ment of vision of both eyes of the following status: central visual
17 acuity of 20/200 or less in the better eye, with corrective glasses, or
18 central visual acuity of more than 20/200 if there is field defect in
19 which the peripheral field has contracted to such an extent that the
20 widest diameter of visual field subtends an angular distance no
21 greater than twenty degrees in the better eye; nor to a motor vehicle
22 owned and registered to any person who has suffered loss, which

23 could be by an amputation, or have a permanent loss of use of,
24 which could be by paralysis, or otherwise, of one (1) or both feet, or
25 one (1) or both hands, or the applicant has been declared legally
26 blind. This exemption shall apply to not more than one motor
27 vehicle owned and registered for the personal, noncommercial use
28 of such veteran or person. After the assessors have allowed an
29 exemption under this paragraph no further evidence of the exist-
30 ence of the facts required by this paragraph shall be required in any
31 subsequent year in the city or town in which the exemption has
32 been so allowed.