

By Mr. Moore of Hopedale, petition of Richard T. Moore and another for legislation to further define 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 Seventy-Nine.

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
2 amended by striking out the fifth paragraph and inserting in place
3 thereof 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
16 impairment of vision of both eyes of the following status: central
17 visual acuity of 20/200 or less in the better eye, with corrective
18 glasses, or central visual acuity of more than 20/200 if there is field
19 defect in which the peripheral field has contracted to such an extent
20 that the widest diameter of visual field subtends an angular
21 distance no greater than twenty degrees in the better eye; nor to a
22 motor vehicle owned and registered to any person who has suffered

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