

By Mr. Lynch of Barnstable, petition of Thomas K. Lynch and another relative to clarifying the law exempting handicapped persons from the motor vehicle excise tax. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Seventy-Nine.

AN ACT FURTHER CLARIFYING HANDICAPPED PERSONS FOR MOTOR VEHICLE EXCISE EXEMPTIONS.

*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 one of chapter 60A of the General Laws is hereby  
2 amended by striking out the sixth paragraph as most recently  
3 amended by chapter 121 of the acts of 1972 and inserting in place  
4 thereof the following paragraph: —

5 The excise imposed by this section shall not apply to a motor  
6 vehicle owned and registered by a World War I, World War II,  
7 Korean or Vietnam veteran who according to the records of the  
8 United States Veterans Administration, by reason of service in the  
9 armed forces of the United States, has suffered loss, or permanent  
10 loss of use of, one or both feet or loss, or permanent loss of use of,  
11 one or both hands; or a loss, or permanent loss of the use of, two  
12 limbs; nor to a motor vehicle owned and registered by a World  
13 War I, World War II, Korean or Vietnam veteran who is receiving  
14 a statutory award from the Veterans Administration for the loss of  
15 sight of one eye or who according to the records of the United  
16 States Veterans Administration, by reason of service in the armed  
17 forces of the United States, has suffered permanent impairment of  
18 vision of both eyes of the following status: central visual acuity of  
19 20/200 or less in the better eye, with corrective glasses, or central  
20 visual acuity of more than 20/200 if there is field defect in which  
21 the peripheral field has contracted to such an extent that the widest

22 diameter of visual field subtends an angular distance no greater  
23 than twenty degrees in the better eye; nor to a motor vehicle owned  
24 and registered to any person who has suffered loss or permanent  
25 loss of use of, both legs or both arms or two limbs; nor to a motor  
26 vehicle owned and registered to any person who has suffered  
27 permanent impairment of vision of both eyes of the following  
28 status: central visual acuity of 20/200 or less in the better eye, with  
29 corrective glasses, or central visual acuity of more than 20/200 if  
30 there is field defect in which the peripheral field has contracted to  
31 such an extent that the widest diameter of visual field subtends an  
32 angular distance no greater than twenty degrees in the better eye.  
33 This exemption shall apply to not more than one motor vehicle  
34 owned and registered for the personal, noncommercial use of such  
35 veteran or person. After the assessors have allowed an exemption  
36 under this paragraph no further evidence of the existence of the  
37 facts required by this paragraph shall be required in any subse-  
38 quent year in the city or town in which the exemption has been so  
39 allowed.