

HOUSE No. 428

By Mrs. Metayer of Braintree, petition of Elizabeth N. Metayer for legislation to provide a motor vehicle excise tax exemption for certain persons sixty-five years of age or older. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING A MOTOR VEHICLE EXCISE TAX EXEMPTION FOR CERTAIN PERSONS SIXTY-FIVE YEARS OF AGE OR OLDER.

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 amended
2 by inserting after the fifth paragraph the following paragraph: —
3 The excise imposed by this section shall not apply to a motor
4 vehicle owned and registered by a person sixty-five years of age or
5 older whose total income from all sources for the prior calendar
6 year did not exceed six thousand three hundred dollars. The
7 amount of this exemption shall be borne by the commonwealth,
8 and the state treasurer shall annually reimburse the city or town for
9 the amount of the tax which would otherwise have been collected.

HOUSE OF REPRESENTATIVES

REPORT OF THE COMMISSIONERS OF THE GENERAL LAND OFFICE

THE LANDS OF THE CROWN

IN CONNECTION WITH THE PROPOSED

REVISION OF THE LANDS ACT, 1925

BY THE COMMISSIONERS OF THE GENERAL LAND OFFICE

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