

By Mr. McNeil of Malden, petition of John C. McNeil and Frank A. Emilio that the Registrar of Motor Vehicles be authorized to issue distinctive number plates to former prisoners of war and exempting such persons from the payment of any registration fee or excise tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE REGISTRATION WITHOUT PAYMENT OF A FEE, OF DISTINCTIVE LICENSE PLATES TO FORMER PRISONERS OF WAR, OR PAYMENT OF AUTOMOBILE EXCISE TAX.

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. The sixth paragraph of Section 2 of Chapter 90 of
2 the General Laws is hereby amended by adding after the third
3 sentence the following sentence: — The Registrar of Motor Vehi-
4 cles may issue, without charge, to former American Prisoners-of-
5 War, defined herein as any regularly appointed, enrolled, enlisted,
6 or inducted member of the military forces of the United States who
7 was captured, separated and incarcerated by an enemy of the
8 United States during an armed conflict, upon presentation of
9 satisfactory evidence of such prisoner-of-war status, as determined
10 by the Registrar, distinctive registration plates for one pleasure
11 passenger vehicle owned and principally used by said individual.

1 SECTION 2. Section 33 of Chapter 90 of the General Laws, as
2 most recently amended by Chapter 684 of the Acts of 1975, is
3 hereby further amended by inserting after the twenty-eighth para-
4 graph, the following new paragraph: —

5 No fee shall be exacted for the registration of one pleasure
6 passenger vehicle owned and principally used by a former Ameri-
7 can prisoner-of-war who is entitled to display thereon the distinc-
8 tive number plates authorized by Section Two.

1 SECTION 3. The fifth paragraph of Section 1 of Chapter 60A
2 of the General Laws, as most recently amended by Chapter 121 of
3 the Acts of 1972, is hereby further amended by inserting after the
4 first sentence the following sentence: —

5 The excise tax imposed by this section shall not apply to a motor
6 vehicle owned and registered by a former American Prisoner-of-
7 War defined herein as any regularly appointed, enrolled, enlisted,
8 or inducted member of the military forces of the United States who
9 was captured, separated and incarcerated by an enemy of the
10 United States during an armed conflict.