

HOUSE No. 3540

By Mr. DiMasi of Boston, petition of Salvatore F. DiMasi that persons sixty-five years of age or over be exempt from the payment of motor vehicle taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO 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 one of chapter 60A, as most recently amended by chap-
2 ter 467 of the acts of 1978, is hereby further amended by inserting
3 after the fifth paragraph the following paragraph: —

4 The excise imposed by this section shall not apply to a single
5 non-commercial passenger vehicle with a fuel capacity of not more
6 than twenty-five gallons owned by a legal resident of the Common-
7 wealth who has attained his sixty-fifth birthday by January 1, 1981.

