

[Similar Matter Filed During Past Session —
See Senate No. 1373 of 1988.]

SENATE No. 1559

By Mr. Sheehy, a petition (accompanied by bill, Senate, No. 1559) of Paul J. Sheehy and Edward A. LeLacheur for legislation to grant a sales tax exemption for motor vehicles purchased by and for the use of certain handicapped persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO MOTOR VEHICLE SALES TAX 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 The first sentence of section six, paragraph u, of chapter sixty-
- 2 four h is hereby amended by adding in the following words at the
- 3 end of the first sentence: —
- 4 Sale of a motor vehicle purchased by and for the use of a person
- 5 who has suffered loss, or permanent loss of use of, both legs or
- 6 both arms or one leg and one arm, and or persons who are
- 7 permanently blinded with vision 5/200 or less or degree not
- 8 exceeding 5 degrees.

