

By Mr. Cerasoli of Quincy, petition of Robert A. Cerasoli relative to motor vehicle excise tax exemptions for persons who served in the armed forces. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT RELATIVE TO THE MOTOR VEHICLE 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 Chapter 60A of the General Laws is hereby amended by striking  
2 out Paragraph 7 in Section 1 and inserting in place thereof the  
3 following paragraph: —

4 The excise imposed by this section shall not apply to a motor  
5 vehicle owned and registered by a World War I, World War II,  
6 Korean or Vietnam veteran who according to the records of the  
7 United States Veterans Administration, by reason of service in  
8 the armed forces of the United States, has suffered loss, or perma-  
9 nent loss of use of, one or both feet, or loss, or permanent loss  
10 of use of, one or both hands; nor to a motor vehicle owned and  
11 registered by a World War I, World War II, Korean or Vietnam  
12 Veteran who is receiving a statutory award from the Veterans  
13 Administration for the loss of sight of one eye or who according  
14 to the records of the United States Veterans Administration, by  
15 reason of service in the armed forces of the United States, has  
16 suffered permanent impairment of vision of both eyes of the  
17 following status: central visual acuity of 20/200 or less in the better  
18 eye, with corrective glasses, or central visual acuity of more than  
19 20/200 if there is a field defect in which the peripheral field has  
20 contracted to such an extent that the widest diameter of visual  
21 field subtends an angular distance no greater that twenty degrees  
22 in the better eye; nor to a motor vehicle owned and registered to  
23 any person who has suffered loss, or permanent loss of use of,

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