

HOUSE No. 3003

By Mr. Speliotis of Danvers, petition of Theodore C. Speliotis relative to exempting persons sixty-five years of age or older from payment of the motor vehicle excise tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING PERSONS SIXTY-FIVE YEARS OF AGE OR OLDER FROM PAYMENT ON 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 Section 1 of Chapter 60A of the General Laws, as most recently
2 amended by chapter 467 of the acts of 1978, is hereby further
3 amended by striking out the sixth paragraph and inserting in place
4 thereof the following paragraph: —

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

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