

By Mrs. Walrath of Stow, petition of Patricia A. Walrath and other members of the General Court for legislation to exempt certain handicapped persons from the provisions of the motor vehicle sales tax. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Five.

AN ACT EXEMPTING CERTAIN HANDICAPPED PERSONS FROM MOTOR VEHICLE SALES 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 6(u) of Chapter 64H of the General Laws, as appearing
2 in the 1988 Official Edition, is hereby amended by inserting after
3 the first sentence the following: —

4 A person has a diagnosed disease or disorder which substan-
5 tially impairs or interferes with his mobility and which is expected
6 to do so for the foreseeable future. An applicant whose entitle-
7 ment is based solely on this standard must submit with his appli-
8 cation a written statement by his certifying professional
9 explaining why the applicant is believed to so qualify.

10 A person has a cardiovascular disease to the extent that his or
11 her functional limitations are classified in severity as class III or
12 class IV by the American Heart Association; or

13 A person has a pulmonary disease to the extent that forced
14 expiratory volume (FEV-1) in one second when measured by spi-
15 ometry is less than one liter, or he requires continuous oxygen
16 therapy.

17 A person is blind to the extent that his or her central visual
18 acuity does not exceed 20/200 in the better eye, with corrective
19 lenses, as measured by the Snellen eye chart; or he has a visual
20 acuity that is greater than 20/200 in the better eye but with a limi-
21 tation in the field of vision such that the widest diameter of the
22 visual field subtends an angle not greater than 20 degrees; or

23 A person has lost, or permanently lost the use of, one or both
24 hands or one or both feet.

25 A person has chronic arthritis to the extent that he is classified
26 in the American Rheumatism Association Functional Class III or
27 IV or Anatomic State III or IV.