

HOUSE No. 760

By Mr. Miceli of Wilmington, petition of James R. Miceli for legislation to exempt persons sixty-five years of age and older from the motor vehicle excise tax. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and One.

AN ACT EXEMPTING SENIOR CITIZENS FROM THE MOTOR VEHICLE EXCISE.

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 section 119 of chapter 194 of the acts of 1998, is
3 hereby further amended by inserting after the sixth paragraph, the
4 following paragraph:—
5 The excise imposed by this section shall not apply to a motor
6 vehicle owned and registered by a person 65 years of age or older.
7 This exemption shall apply to not more than one motor vehicle
8 owned and registered for the personal, noncommercial use of such
9 person. After the assessors have allowed an exemption under this
10 paragraph no further evidence of the existence of the facts
11 required by this paragraph shall be required in any subsequent
12 year in the city or town in which the exemption has been so
13 allowed.

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