

By Mr. Hall of Westford, petition of Geoffrey D. Hall, Steven C. Panagiotakos and another for legislation to exempt certain leased motor vehicles from the motor vehicle excise. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and Three.

AN ACT EXEMPTING CERTAIN LEASED MOTOR VEHICLES 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. Section 1 of chapter 60A of the General Laws, as
2 appearing in the 1994 Official Edition, is hereby amended by
3 inserting after the fifth paragraph the following paragraph:—

4 The excise tax imposed by this section shall not apply to a
5 motor vehicle leased by a former prisoner of war defined as any
6 regularly appointed, enrolled, enlisted, or inducted member of the
7 military forces of the United States who was captured, separated
8 and incarcerated by an enemy of the United States during an
9 armed conflict or the surviving spouse of a deceased former
10 prisoner of war, until such time as the surviving spouse remarries
11 or fails to renew such registration; provided, however, that said
12 former prisoner of war or surviving spouse, whichever is applic-
13 able, is responsible for payment of the excise on said motor
14 vehicle; and provided, further, that the city or town may require
15 evidence of the lease and the responsibility of said former
16 prisoner of war or surviving spouse, whichever is applicable, to
17 pay said excise.

18 This paragraph shall take effect in a city or town upon its
19 acceptance by such city or town.

1 SECTION 2. Said section 1 of said chapter 60A, as so
2 appearing, is hereby further amended by inserting after the sixth
3 paragraph the following paragraph:—

4 The excise imposed by this section shall not apply to a motor
5 vehicle leased by a World War I, World War II, Korean or
6 Vietnam veteran who is responsible for payment of the excise on
7 said motor vehicle and who according to the records of the United
8 States Veterans Administration, by reason of service in the armed
9 forces of the United States, has suffered loss, or permanent loss of
10 use of, one or both feet, or loss, or permanent loss of use of, one
11 or both hands; nor to a motor vehicle owned and registered by a
12 World War I, World War II, Korean or Vietnam veteran who is
13 receiving a statutory award from the Veterans' Administration for
14 the loss of sight of one eye or who according to the records of the
15 United States Veterans' Administration, by reason of service in
16 the armed forces of the United States, has suffered permanent
17 impairment of vision of both eyes of the following status:—
18 central visual acuity of 20/200 or less in the better eye, with cor-
19 rective glasses, or central visual acuity of more than 20/200 if
20 there is a field defect in which the peripheral field has contracted
21 to such an extent that the widest diameter of visual field subtends
22 an angular distance no greater than twenty degrees in the better
23 eye; nor to a motor vehicle leased by any person who is respon-
24 sible for payment of the excise on said motor vehicle and who has
25 suffered loss or permanent loss of use of, both legs or both arms;
26 nor to a motor vehicle leased by any person who is responsible for
27 payment of the excise on said motor vehicle and who has suffered
28 permanent impairment of vision of both eyes of the following
29 status: central visual acuity of 20/200 or less in the better
30 eye, with corrective glasses, or central visual acuity of more
31 than 20/200 if there is a field defect in which the peripheral field
32 has contracted to such an extent that the widest diameter of visual
33 field subtends an angular distance no greater than twenty degrees
34 in the better eye. This exemption shall apply to not more than one
35 motor vehicle leased for the personal, non-commercial use of such
36 veteran or person. After the assessors have allowed an exemption
37 under this paragraph, no further evidence of the existence of the
38 facts required by this paragraph shall be required in any sub-
39 sequent year in the city or town in which the exemption has been
40 so allowed; provided, however, that the city or town may require
41 evidence of the lease and the responsibility of the person to pay
42 such excise. This paragraph shall take effect in a city or town
43 upon its acceptance by such city or town.