

# HOUSE . . . . . No. 2949

By Mr. Tisei of Wakefield, petition of Richard R. Tisei for legislation to exempt certain handicapped persons from motor vehicle sales and excise taxes. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT EXEMPTING CERTAIN HANDICAPPED PERSONS FROM MOTOR VEHICLE SALES AND EXCISE TAXES.

*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,  
2 as appearing in the 1986 Official Edition, is hereby amended by  
3 inserting after the fourth paragraph the following paragraph: —

4 The excise imposed by this section shall not apply to a motor  
5 vehicle owned and registered by a physically handicapped person  
6 as defined in section thirteen A of chapter twenty-two or by the  
7 parent or guardian of such a physically handicapped person who  
8 resides in their household.

1 SECTION 2. Section 6 of chapter 64 H of the General Laws,  
2 as so appearing, is hereby amended by striking out paragraph (u)  
3 and inserting in place thereof the following paragraph: —

4 Sale of a motor vehicle purchased by or for the use of a phy-  
5 sically handicapped person, as defined by section thirteen A of  
6 chapter twenty-two, or by the parent or guardian of such  
7 physically handicapped person who resides in their household.

HOUSE

Resolved, That the sum of \$100,000 be and it is hereby appropriated for the purchase of land for the establishment of a national park in the State of California.

SECTION 1

There is hereby authorized to be appropriated out of any money in the Treasury not otherwise appropriated the sum of \$100,000 to be used for the purchase of land for the establishment of a national park in the State of California.

The Secretary of the Interior is authorized to expend the sum of \$100,000 for the purchase of land for the establishment of a national park in the State of California.

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