

HOUSE No. 3867

By Mr. DiMasi of Boston, petition of Salvatore F. DiMasi relative to creating an exemption for all persons who have attained the age of sixty-five from paying the motor vehicle excise tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO CREATING AN EXEMPTION FOR ALL PERSONS WHO HAVE ATTAINED THE AGE OF SIXTY-FIVE FROM PAYING THE 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 one of Chapter 60A of the General Laws, as appearing
- 2 in the 1984 Official Edition, is hereby amended by inserting the
- 3 following paragraph after the fifth paragraph: —
- 4 The excise imposed by this section shall not apply to motor
- 5 vehicles or trailers owned and registered in the Commonwealth
- 6 by all persons who have attained the age of sixty-five before the
- 7 close of his taxable year.

