

The Commonwealth of Massachusetts

PRESENTED BY:

Adam Scanlon and Simon Cataldo

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to tax relief for low-income veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Adam Scanlon	14th Bristol	1/9/2023
Simon Cataldo	14th Middlesex	1/10/2023
Rodney M. Elliott	16th Middlesex	1/14/2023
Adam Gomez	Hampden	1/19/2023
Bud L. Williams	11th Hampden	1/20/2023
Michael J. Soter	8th Worcester	1/30/2023
Vanna Howard	17th Middlesex	1/31/2023
Colleen M. Garry	36th Middlesex	2/13/2023
Steven George Xiarhos	5th Barnstable	2/18/2023

By Representatives Scanlon of North Attleborough and Cataldo of Concord, a petition (accompanied by bill, House, No. 2943) of Adam Scanlon, Simon Cataldo and others relative to excise taxes on motor vehicles for low-income veterans. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Third General Court (2023-2024)

An Act relative to tax relief for low-income veterans.

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 appearing in the 2020 Official Edition	
2	is hereby amended by inserting after the ninth paragraph the following paragraph:-	
3	The excise imposed by this section shall not apply to a motor vehicle owned and	
4	registered by or leased to a veteran, as defined in section 7 of chapter 4, whose annual income is	
5	equal to or below 100 per cent of federal poverty level. This exemption shall apply to not more	
6	than 1 motor vehicle owned and registered by or leased for the personal, noncommercial use of	
7	such veteran. After the assessors have allowed an exemption under this paragraph, no further	
8	evidence of the existence of the facts required by this paragraph shall be required in any	
9	subsequent year in the city or town in which the exemption has been so allowed; provided,	
10	however, that the assessors may refuse to allow an exemption in any subsequent year if they	
11	become aware that the veteran does not continue to satisfy all of the requisites of this section at	
12	the time the exemption was first granted.	