

HOUSE No. 2534

The Commonwealth of Massachusetts

PRESENTED BY:

Jack Patrick Lewis

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 seniors.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jack Patrick Lewis</i>	<i>7th Middlesex</i>	<i>1/16/2019</i>
<i>Maria Duaine Robinson</i>	<i>6th Middlesex</i>	<i>1/16/2019</i>
<i>Carmin Lawrence Gentile</i>	<i>13th Middlesex</i>	<i>1/20/2019</i>
<i>Russell E. Holmes</i>	<i>6th Suffolk</i>	<i>1/31/2019</i>
<i>Russell E. Holmes</i>	<i>6th Suffolk</i>	<i>1/31/2019</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>	<i>2/1/2019</i>

HOUSE No. 2534

By Mr. Lewis of Framingham, a petition (accompanied by bill, House, No. 2534) of Jack Patrick Lewis and others for legislation to provide an exemption from the motor vehicle excise tax for certain persons 65 years of age or older. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1568 OF 2017-2018.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

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

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. Chapter 60A Section 1 of the Massachusetts General Laws is hereby
2 amended by adding the following paragraph:

3 The excise imposed by this section shall not apply to a motor vehicle owned and
4 registered by a citizen over the age of 65 whose annual income is at or below the federal poverty
5 guideline. This exemption shall apply to not more than one motor vehicle owned and registered
6 for the personal, noncommercial use of such senior citizen. After the assessors have allowed an
7 exemption under this paragraph no further evidence of the existence of the facts required by this
8 paragraph shall be required in any subsequent year in the city or town in which the exemption
9 has been so allowed; provided, however, that the assessors may refuse to allow an exemption in

- 10 any subsequent year if they become aware that the senior citizen did not satisfy all of the
- 11 requisites of this section at the time the exemption was first granted.