

HOUSE No. 2832

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act exempting senior citizens from 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 1. Section 1 of chapter 60A of the General Laws, as appearing in the 2006
2 edition, is hereby further amended by inserting after the sixth paragraph, the following
3 paragraph:—The excise imposed by this section shall not apply to a motor vehicle owned and
4 registered by a person 65 years of age or older. This exemption shall apply to not more than one
5 motor vehicle owned and registered for the personal, noncommercial use of such person. After
6 the assessors have allowed an exemption under this paragraph no further evidence of the
7 existence of the facts required by this paragraph shall be required in any subsequent year in the
8 city or town in which the exemption has been so allowed.