

HOUSE No. 2947

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to 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. The seventh paragraph of section 1 of chapter 60A of the General Laws, as
2 most recently amended by section 14 of chapter 260 of the acts of 2006, is hereby further
3 amended by striking out the first sentence and inserting in place thereof the following sentence:-

4 The excise imposed by this section shall not apply to a motor vehicle owned and
5 registered by a veteran, as defined in section 7 of chapter 4, who according to the records of the
6 United States Veterans Administration, by reason of service in the armed forces of the United
7 States, has suffered loss, or permanent loss of use of, one or both feet, or loss, or permanent loss
8 of use of, one or both hands, or has been determined by the medical advisory board established
9 under section 8C of chapter 90 to be permanently disabled; nor to a motor vehicle owned and
10 registered by a veteran, as defined in section 7 of chapter 4, who is receiving a statutory award
11 from the Veterans Administration for the loss of sight of one eye or who according to the records
12 of the United States Veterans Administration, by reason of service in the armed forces of the
13 United States, has suffered permanent impairment of vision of both eyes of the following status:
14 central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual

15 acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to
16 such an extent that the widest diameter of visual field subtends an angular distance no greater
17 than twenty degrees in the better eye; not to a motor vehicle owned and registered to any person
18 who has suffered loss, or permanent loss of use of, both legs or both arms; or both the right leg
19 and right arm or both the left leg and left arm not to a motor vehicle owned and registered to any
20 person who has suffered permanent impairment of vision of both eyes of the following status:
21 central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual
22 acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to
23 such an extent that the widest diameter of visual field subtends an angular distance no greater
24 than twenty degrees in the better eye.