HOUSE DOCKET, NO. 518 FILED ON: 1/11/2019

# HOUSE . . . . . No. 2605

## The Commonwealth of Massachusetts

PRESENTED BY:

***Elizabeth A. Poirier***

*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 excise tax exemptions.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|---|---|---|
| *Elizabeth A. Poirier* | *14th Bristol* | *1/11/2019* |

HOUSE DOCKET, NO. 518 FILED ON: 1/11/2019

# HOUSE . . . . . No. 2605

By Mrs. Poirier of North Attleborough, a petition (accompanied by bill, House, No. 2605) of Elizabeth A. Poirier relative to excise tax exemptions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *1607* OF 2017-2018.]

## The Commonwealth of Massachusetts

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

An Act relative to excise tax exemptions.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Section 1 of chapter 60A of the General Laws, as appearing in the 2016 Official Edition, is hereby amended by striking out the sixth paragraph and inserting in place thereof the following paragraph:-

The excise imposed by this section shall not apply to motor vehicles leased for a full calendar year to a charitable organization when such vehicle is owned and registered by a lessor engaged in the business of leasing motor vehicles in any city or town which accepts the provisions of this sentence, in a city, by a vote of the city council with the approval of the mayor, in a town, by a vote of the town meeting, and in a municipality having a town council form of government, by a vote of the town council. As used herein, the term “charitable organization”

means an organization, other than a degree granting or diploma awarding educational institution, whose personal property is exempt from taxation under clause Third of section five of chapter fifty-nine. To determine the eligibility of lessors under this provision, local assessors shall accept the following as sufficient evidence of the lessor's exempt status: (i) a copy of the lease agreement or other documentation which discloses the dates upon which the lease commences and terminates; and (ii) the name, address and sales tax exemption number of the lessee. Provided further, the excise tax imposed by this section shall not apply to a motor vehicle owned and registered by a former prisoner of war defined as any regularly appointed, enrolled, enlisted, or inducted member of the military forces of the United States who as captured, separated and incarcerated by an enemy of the United States during an armed conflict; provided, however; that the excise tax shall not apply to a motor vehicle owned and registered by the surviving spouse of a deceased former prisoner of war, until such time as the surviving spouse remarries or fails to renew such registration.