

HOUSE No. 2904

The Commonwealth of Massachusetts

PRESENTED BY:

William C. Galvin

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 exempting disabled veterans from sales tax when leasing a motor vehicle.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>William C. Galvin</i>	<i>6th Norfolk</i>	<i>1/29/2021</i>

HOUSE No. 2904

By Mr. Galvin of Canton, a petition (accompanied by bill, House, No. 2904) of William C. Galvin for legislation to exempt disabled veterans from the motor vehicle leasing sales tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2469 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act exempting disabled veterans from sales tax when leasing a motor vehicle.

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 6 of chapter 64H of the General Laws, as appearing in the 2014 Official Edition,
2 is hereby amended by striking out subsection (u) and inserting in place thereof the following
3 subsection:-

4 (u) Sale of a motor vehicle purchased by or leased to and for the use of a person who has
5 suffered loss, or permanent loss of use of, both legs or both arms or one leg and one arm or
6 purchased by or leased to and for the use of a veteran who has been determined to be
7 permanently disabled by the medical advisory board established pursuant to section 8C of
8 chapter 90 and has been issued a disabled veteran number plate pursuant to section 2 of said
9 chapter 90. This exemption shall apply to 1 motor vehicle only owned or leased and registered
10 for the personal, noncommercial use of such person.