

HOUSE No. 2942

The Commonwealth of Massachusetts

PRESENTED BY:

Adam J. Scanlon and Simon Cataldo

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>Adam J. Scanlon</i>	<i>14th Bristol</i>	<i>1/9/2023</i>
<i>Simon Cataldo</i>	<i>14th Middlesex</i>	<i>1/10/2023</i>
<i>Rodney M. Elliott</i>	<i>16th Middlesex</i>	<i>1/12/2023</i>
<i>Adam Gomez</i>	<i>Hampden</i>	<i>1/19/2023</i>
<i>Bud L. Williams</i>	<i>11th Hampden</i>	<i>1/20/2023</i>
<i>Vanna Howard</i>	<i>17th Middlesex</i>	<i>1/31/2023</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	<i>2/13/2023</i>
<i>Adrienne Pusateri Ramos</i>	<i>14th Essex</i>	<i>2/18/2023</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>4/5/2023</i>

HOUSE No. 2942

By Representatives Scanlon of North Attleborough and Cataldo of Concord, a petition (accompanied by bill, House, No. 2942) of Adam Scanlon, Simon Cataldo and others relative to excise taxes on motor vehicles for low-income seniors. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

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.