

HOUSE No. 4106

The Commonwealth of Massachusetts

PRESENTED BY:

Danielle W. Gregoire

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 allowing disabled veterans with purple heart plates to qualify for a sales tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Danielle W. Gregoire</i>	<i>4th Middlesex</i>	<i>9/12/2023</i>

HOUSE No. 4106

By Representative Gregoire of Marlborough, a petition (subject to Joint Rule 12) of Danielle W. Gregoire relative to a sales tax exemption for certain disabled veterans with purple heart license plates. Revenue.

The Commonwealth of Massachusetts

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

An Act allowing disabled veterans with purple heart plates to qualify for a sales tax exemption.

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 2022 Official Edition,
2 is hereby amended by striking out paragraph (u) and inserting in place thereof the following
3 paragraph:-

4 (u) Sale of a motor vehicle purchased by and for the use of a person who has suffered
5 loss, or permanent loss of use of, both legs or both arms or one leg and one arm or by and for the
6 use of a veteran who has been determined to be permanently disabled by the medical advisory
7 board established under section 8C of chapter 90 and has been issued a disabled veteran number
8 plate or a purple heart recipient plate under section 2 of said chapter 90;.provided that this
9 exemption shall apply to 1 motor vehicle only owned and registered for the personal,
10 noncommercial use of such person. A person issued a purple heart recipient plate shall not have
11 to forfeit their purple heart recipient plate for a disabled veteran number plate in order to receive

- 12 the exemption from the tax in this paragraph. A person issued a purple heart recipient plate and a
13 disability placard shall receive the exemption from the tax in this subsection.