

SENATE No. 1839

The Commonwealth of Massachusetts

PRESENTED BY:

Adam Gomez

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 to provide tax relief for low-income veterans.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Adam Gomez

Hampden

Adam Scanlon

14th Bristol

SENATE No. 1839

By Mr. Gomez, a petition (accompanied by bill, Senate, No. 1839) of Adam Gomez and Adam Scanlon for legislation to provide tax relief for low-income veterans. Revenue.

The Commonwealth of Massachusetts

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

An Act to provide tax relief for low-income veterans.

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 of chapter 60A of the General Laws, as appearing in the 2020 Official Edition,
2 is hereby amended by inserting after the ninth paragraph the following paragraph:-

3 The excise imposed by this section shall not apply to a motor vehicle owned and
4 registered by or leased to a veteran, as defined in section 7 of chapter 4, whose annual income is
5 equal to or below 100 per cent of federal poverty level. This exemption shall apply to not more
6 than 1 motor vehicle owned and registered by or leased for the personal, noncommercial use of
7 such veteran. After the assessors have allowed an exemption under this paragraph, no further
8 evidence of the existence of the facts required by this paragraph shall be required in any
9 subsequent year in the city or town in which the exemption has been so allowed; provided,
10 however, that the assessors may refuse to allow an exemption in any subsequent year if they
11 become aware that the veteran does not continue to satisfy all of the requisites of this section at
12 the time the exemption was first granted.