SENATE DOCKET, NO. 1606 FILED ON: 1/19/2023

SENATE . . . . . No. 1840

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 relative to tax relief for low-income seniors.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Adam Gomez	*Hampden*
Adam J. Scanlon	*14th Bristol*

SENATE DOCKET, NO. 1606 FILED ON: 1/19/2023

SENATE . . . . . No. 1840

By Mr. Gomez, a petition (accompanied by bill, Senate, No. 1840) of Adam Gomez and Adam Scanlon for legislation relative to tax relief 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:

Chapter 60A Section 1 of the Massachusetts General Laws is hereby amended by adding the following paragraph:

The excise imposed by this section shall not apply to a motor vehicle owned and registered by a citizen over the age of 65 whose annual income is at or below the federal poverty guideline. This exemption shall apply to not more than one motor vehicle owned and registered for the personal, noncommercial use of such senior citizen. After the assessors have allowed an exemption under this paragraph no further evidence of the existence of the facts required by this paragraph shall be required in any subsequent year in the city or town in which the exemption has been so allowed; provided, however, that the assessors may refuse to allow an exemption in any subsequent year if they become aware that the senior citizen did not satisfy all of the requisites of this section at the time the exemption was first granted.