

HOUSE No.

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 and veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Adam J. Scanlon</i>	<i>14th Bristol</i>	<i>1/6/2025</i>
<i>Simon Cataldo</i>	<i>14th Middlesex</i>	<i>1/6/2025</i>

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[Pin Slip]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to tax relief for low-income seniors and 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. 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.

12 Section 2. Section 1 of chapter 60A of the General Laws, as appearing in the 2020
13 Official Edition, is hereby amended by inserting after the ninth paragraph the following
14 paragraph:-

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