

## COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

**Bill Number:** H.3101

**Name:** AN ACT RELATIVE TO VEHICLE REGISTRATION FEES AND SALES TAX FOR DISABLED VETERANS

**Sponsor(s):** Rep. William C. Galvin (Canton)

**Hearing Date:** June 24, 2025

**Reporting Date:** August 23, 2025

**Prior History:** 2023-24 (H.2800): Ordered to a House Study

### CURRENT LAW:

*M.G.L. c. 64H § 6(u) – Sales tax exemption for motor vehicles:* Disabled veterans are exempt from paying sales tax on the purchase of one non-commercial use motor vehicle if:

- The vehicle is owned and registered by a veteran and the veteran has
- Suffered loss, or permanent loss of use of both legs or both arms; or
- Suffered loss, or permanent loss of the use of one leg and one arm; or
- Has been *approved and issued* disabled veteran plates by the medical advisory board of the RMV.

*M.G.L. c. 90 § 33(29) - Vehicle Registration and License Fee Exemption for Disabled Veterans:* No fee shall be exacted for the registration of any vehicle owned by a disabled veteran who is entitled to display thereon the distinctive number plates, and no fee shall be exacted for the issuance to such disabled veteran of a license to operate such vehicle.

### PROPOSED CHANGE(S):

This bill amends section 6 of chapter 64H of the General Laws to allow veterans with “special parking identification placards for handicapped individuals” to be exempt from the sales tax on the purchase of motor vehicles. Current law allows the exemption only for veterans who have been approved and issued disabled veteran plates by the medical advisory board of the RMV.

This bill also amends section 33 of chapter 90 of the General Laws to exempt veterans with a “special parking identification placards for handicapped individuals” from any fee associated with registering a motor vehicle or with the issuance of a driver’s license.

### NOTE:

The HERO Act, Chapter 178 of the Laws of 2024, (Section 29) amends subsection (u) of Section 6 of Chapter 64H with language that an exemption on a vehicle for the use of a veteran exists if the veteran has been determined to be permanently disabled by the medical advisory board established under section 8C of chapter 90 and has been issued a plate displaying the words “Disabled Veteran” or a Purple Heart distinctive registration plate.

The HERO Act also addresses registration fees in Section 40 where it amends Section 33 of Chapter 90 and states a veteran who has been determined by the US Department of Veterans Affairs to have a combined service connected rating of 100% or be individually unemployable due to service-connected disability will not have to pay a registration fee or license fee to operate their vehicle.



