

COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

Bill Number:	H.3243 (Similar to S.1985)
Name:	AN ACT RELATIVE TO DISABLED SERVICE-CONNECTED VETERANS AND THE MOTOR VEHICLE EXCISE TAX
Sponsor(s):	Rep. Todd M. Smola (Warren)
Hearing Date:	June 24, 2025
Reporting Date:	August 23, 2025
Prior History:	2023-24 (S.1811): Ordered to a Senate Study 2021-22 (S.1863): Ordered to a House Study

CURRENT LAW:

M.G.L. c. 60A § 1 – Motor vehicle excise: Cities and towns assess an excise of \$25 per \$1,000 of valuation on motor vehicles. The value is determined by the Commissioner of DOR, and the excise is imposed on a certain percentage of that value based on the age of the vehicle.⁸⁸

The Motor Vehicle Excise does NOT apply to vehicles owned and registered by any veteran who:

- has suffered the permanent loss or use both feet
- has suffered the permanent loss or use of both hands
- has been determined to be permanently disabled by the RMV Medical Advisory Board
- is receiving a statutory award from the Veterans Administration for the loss of sight of one eye
- has suffered permanent impairment of vision of both eyes of the following status:
 - central visual acuity of 20/200 or less in the better eye, with corrective glasses
 - central visual acuity of more than 20/200 if there is poor peripheral field vision

Note: Exemption applies to only 1 vehicle per qualified person and must be owned and registered for personal, noncommercial use. Once a person is granted this motor vehicle excise exemption, no further evidence of continued qualification is required for subsequent years.

M.G.L. c. 60A § 2 – Prescribes the manner in which motor vehicle excise tax may be collected or abated, including notice of said excise being due.

PROPOSED CHANGE(S):

This legislation would allow for the exemption of the motor vehicle excise tax to include veterans who have been awarded permanent disability compensation by the US Department of Veterans Affairs at a 100% rating. This would allow for mental disability as well as physical ones.

NOTE:

The HERO Act, Chapter 178 of the Laws of 2024, already includes language that grants exemptions from the motor vehicle excise tax for veterans whom the VA has determined are 100% service connected disabled.