

JOINT COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

Bill Number: S.1986

Name: AN ACT RELATIVE TO 100% DISABLED VETERANS MOTOR VEHICLE TAX EXEMPTIONS

Sponsor(s): Sen. Ryan Fattman (Sutton)

Hearing Date: April 8, 2025

Prior History: 2023-24 (S.1813): Ordered to a Senate Study
2021-22 (S.2455): Ordered to a House Study

CURRENT LAW:

M.G.L. c. 64H § 6 – Exemptions: Certain categories of tangible personal property are exempt from the sales tax, including food, clothing, and medicine.

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.

PROPOSED CHANGES:

This bill amends subsection (u) of section 6 of chapter 64H, allowing veterans with a 100% permanent disability compensation determined by the United States Department of Veterans Affairs, for any reason (including PTSD and other mental health issues), to be exempt from the motor vehicle sales tax.