FILED ON: 1/20/2017

HOUSE No. 3333

The Commonwealth of Massachusetts

PRESENTED BY:

Jack Lewis

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 veterans.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|-----------------|-------------------|
| Jack Lewis | 7th Middlesex |
| Natalie Higgins | 4th Worcester |
| Alan Silvia | 7th Bristol |

FILED ON: 1/20/2017

HOUSE No. 3333

By Mr. Lewis of Framingham, a petition (accompanied by bill, House, No. 3333) of Jack Lewis, Natalie Higgins and Alan Silvia relative to motor vehicle excise tax exemptions for certain low-income veterans. Revenue.

The Commonwealth of Alassachusetts

In the One Hundred and Ninetieth General Court (2017-2018)

An Act relative to tax relief for low-income veterans.

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Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

The excise imposed by this section shall not apply to a motor vehicle owned and registered by or leased to a veteran, as defined in section 7 of chapter 4, whose annual income is at or below the federal poverty guideline. This exemption shall apply to not more than 1 motor vehicle owned and registered for or leased for the personal, noncommercial use of such veteran. 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 veteran does not continue to satisfy all of the requisites of this section at the time the exemption was first granted.