SENATE DOCKET, NO. 28 FILED ON: 1/9/2013

SENATE . . . . . No. 1307

The Commonwealth of Massachusetts

PRESENTED BY:

William N. Brownsberger

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 passage of the accompanying:

An Act relative to exemption from motor vehicle excise tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
William N. Brownsberger	*Second Suffolk and Middlesex*

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SENATE . . . . . No. 1307

By Mr. Brownsberger, a petition (accompanied by bill, Senate, No. 1307) of William N. Brownsberger for legislation relative to motor vehicle excise tax exemption for active duty military. Revenue.

The Commonwealth of Massachusetts

An Act relative to exemption from motor vehicle excise tax.

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

Section 1, paragraph 8 of Chapter 60A is hereby amended by adding at the end of the paragraph the following:

In any city or town accepting the provisions of this paragraph, the excise imposed by this chapter shall not apply to a motor vehicle owned and registered by a resident who is in active and full-time military service as a member in the armed forces of the United States or the national guard, army or air, of any state, and has been on such active and full-time military service for a period of at least 45 days in the calendar year of the exemption or deployed or stationed outside the territorial boundaries of the continental United States for a period of at least 45 days in the calendar year of the exemption. If the military member is wounded or killed in an armed conflict, he shall not be subject to the foregoing period of service qualification for the calendar year in which he is wounded or killed. This exemption shall apply only to a motor vehicle owned and registered by a military member in his own name or jointly with a spouse for a non-commercial purpose and a military member may qualify for this exemption for only 1 motor vehicle for each calendar year. A municipality which accepts the provisions of this paragraph shall, in connection with the issuance of warrant to collect unpaid motor vehicle or trailer excise tax from a delinquent taxpayer, add $3 to the fee prescribed in clause 9 of section 15 of chapter 60. The acceptance by a municipality of this paragraph shall take effect on the first day of January next occurring after the approval by the municipality to accept this paragraph.