



1 SECTION 2. Said Section 1 of said chapter 60A, as so appearing,  
2 is hereby further amended by inserting after the sixth paragraph the  
3 following paragraph:—

4 The excise imposed by this section shall not apply to a motor  
5 vehicle leased by a World War I, World War II, Korean or Vietnam  
6 veteran who is responsible for payment of the excise on said motor  
7 vehicle and who according to the records of the United States Vet-  
8 erans Administration, by reason of service in the armed forces of the  
9 United States, has suffered loss, or permanent loss of use of, one or  
10 both feet, or loss, or permanent loss of use of, one or both hands; nor  
11 to a motor vehicle owned and registered by a World War I, World  
12 War II, Korean or Vietnam veteran who is receiving a statutory  
13 award from the Veterans' Administration for the loss of sight of one  
14 eye or who according to the records of the United States Veterans'  
15 Administration, by reason of service in the armed forces of the  
16 United States, has suffered permanent impairment of vision of both  
17 eyes of the following status:—

18 central visual acuity of 20/200 or less in the better eye, with cor-  
19 rective glasses, or central visual acuity of more than 20/200 if there  
20 is a field defect in which the peripheral field has contracted to such  
21 an extent that the widest diameter of visual field subtends an angular  
22 distance no greater than twenty degrees in the better eye; nor to a  
23 motor vehicle leased by any person who is responsible for payment  
24 of the excise on said motor vehicle and who has suffered loss or per-  
25 manent loss of use of, both legs or both arms; nor to a motor vehicle  
26 leased by any person who is responsible for payment of the excise  
27 on said motor vehicle and who has suffered permanent impairment  
28 of vision of both eyes of the following status:—

29 central visual acuity of 20/200 or less in the better eye, with cor-  
30 rective glasses, or central visual acuity of more than 20/200 if there  
31 is a field defect in which the peripheral field has contracted to such  
32 an extent that the widest diameter of visual field subtends an angular  
33 distance no greater than twenty degrees in the better eye. This  
34 exemption shall apply to not more than one motor vehicle leased for  
35 the personal, non-commercial use of such veteran or person. After  
36 the assessors have allowed an exemption under this paragraph, no  
37 further evidence of the existence of the facts required by this para-  
38 graph shall be required in any subsequent year in the city or town in  
39 which the exemption has been so allowed; provided, however, that

40 the city or town may require evidence of the lease and the responsi-  
41 bility of the person to pay such excise. This paragraph shall take  
42 effect in a city or town upon its acceptance by such city or town.