

HOUSE No. 2333

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 21, 1941.

The committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 487) of Henry F. Long (Commissioner of Corporations and Taxation) for legislation to amend the law relative to the taxation of sales of gasoline and other motor vehicle fuel, report the accompanying bill (House, No. 2333).

For the committee,

HOLLIS M. GOTT,

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-One.

AN ACT AMENDING THE LAW RELATING TO THE TAXATION OF SALES OF GASOLINE AND CERTAIN OTHER MOTOR VEHICLE FUEL.

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

1 SECTION 1. Section three of chapter sixty-four A
2 of the General Laws, as appearing in the Tercente-
3 nary Edition, is hereby amended by striking out in the
4 thirteenth line the words "one year" and inserting
5 in place thereof : — two years, — so that the last sen-
6 tence of said section will read as follows:— Said
7 records and said written statements shall be in such
8 form as the commissioner shall prescribe, and shall
9 be preserved by said distributors and said purchasers,
10 respectively, for a period of two years and shall be
11 offered for inspection at any time upon oral or written
12 demand by the commissioner or his duly authorized
13 agents.

1 SECTION 2. Chapter two hundred and forty-eight
2 of the acts of nineteen hundred and thirty-two, as
3 most recently amended by chapter four hundred and
4 eight of the acts of nineteen hundred and thirty-nine,
5 is hereby further amended by striking out, in the
6 fifth line, the word "April" and inserting in place

7 thereof the word:— November,— so as to read as
8 follows:— The time during which the additional
9 excise tax of one cent is imposed on each gallon of
10 fuel, as defined in section one of chapter sixty-four A
11 of the General Laws, sold in the commonwealth, is
12 hereby extended to and including the thirtieth day
13 of November, nineteen hundred and forty-three,
14 and the provisions of section four of chapter one
15 hundred and twenty-two of the acts of nineteen
16 hundred and thirty-one shall apply to the tax so
17 imposed during such extended period.

1 SECTION 3. Section five of said chapter sixty-four
2 A, as most recently amended by section thirty-two of
3 chapter four hundred and fifty-one of the acts of
4 nineteen hundred and thirty-nine, is hereby further
5 amended by striking out the last sentence and insert-
6 ing in place thereof the following sentence:—

7 The commissioner, or, in the case of appeal, the
8 appellate tax board, having made such determination,
9 shall give written notice to the delinquent distribu-
10 tor of the amount determined to be due, and the
11 distributor shall forthwith after the mailing or de-
12 livery of such notice pay to the commissioner the
13 amount so determined with interest at six per cent
14 from the last day of the month in which the return is
15 required to be made pursuant to section four.

1 SECTION 4. Said chapter sixty-four A is hereby
2 further amended by striking out section seven and
3 inserting in place thereof the following:—

4 *Section 7.* Any person who shall buy any fuel, on
5 which an excise has been paid or is chargeable under
6 this chapter, and shall consume the same in any man-

7 ner except in the operation of motor vehicles upon or
8 over the highways of the commonwealth, shall be
9 reimbursed the amount of said excise in the manner
10 and subject to the conditions herein provided. All
11 claims for reimbursement shall be made by affidavit
12 in such form and containing such information as the
13 commissioner shall prescribe, and shall be accom-
14 panied by original invoices or sales receipts, and shall
15 be filed with the commissioner within ninety days
16 from the date of purchase or invoice. The commis-
17 sioner may require such further information as he
18 shall deem necessary for the determination of such
19 claims, and shall within thirty days after receipt trans-
20 mit all claims approved by him to the comptroller for
21 certification; and the amount approved by the com-
22 missioner and certified as aforesaid shall be paid forth-
23 with from the proceeds of the excise tax levied under
24 this chapter, without specific appropriation.

1 SECTION 5. Said chapter sixty-four A is further
2 amended by striking out section ten and inserting in
3 place thereof the following: —

4 *Section 10.* Sums due to the commonwealth under
5 this chapter as excise or as penalties or forfeitures may
6 be recovered by the attorney general in an action
7 brought in the name of the commissioner. The com-
8 missioner may suspend the license of a distributor for
9 violation of any provision of this chapter, but the dis-
10 tributor may appeal from his decision within ten days
11 thereafter to the appellate tax board, whose decision
12 shall be final. The commissioner shall have the same
13 powers and remedies with respect to the collection of
14 said sums as he has with respect to the collection of
15 income taxes under chapter sixty-two.