

# HOUSE . . . . No. 1973

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By Mr. Dean of Oakham, petition of George W. Dean that a further tax be levied on the sale of gasoline and relative to increasing grants for maintenance and improvement of local roads and to providing for additional reimbursement of local expenses for removal of snow and ice. Taxation.

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## The Commonwealth of Massachusetts

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

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AN ACT LEVYING A FURTHER TAX ON THE SALE OF GASOLINE, PROVIDING INCREASED GRANTS FOR THE MAINTENANCE AND IMPROVEMENT OF LOCAL ROADS, AND PROVIDING ADDITIONAL REIMBURSEMENT FOR LOCAL EXPENSES IN THE REMOVAL OF ICE AND SNOW.

*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 4 of chapter 64A of the General  
2 Laws, as most recently amended by chapter 556 of the  
3 acts of 1945, is hereby amended by striking out the  
4 first paragraph and inserting in place thereof the fol-  
5 lowing paragraph: —  
6 Every distributor shall, on or before the last day of  
7 each month, file with the commissioner a return under  
8 oath, on a form to be furnished by the commissioner,  
9 stating the number of gallons of fuel sold by him in the  
10 commonwealth during the preceding calendar month  
11 and such return shall contain or be accompanied by

12 such further information as the commissioner shall  
13 require. At the time of filing such return, every dis-  
14 tributor shall pay to the commissioner for the account  
15 of the purchaser an excise of four cents on each gallon  
16 of fuel sold by him in the commonwealth during the  
17 calendar month covered by the return.

1 SECTION 2. Every person, who at the commence-  
2 ment of business on the effective date of this act,  
3 has on hand for sale any gasoline or other motor  
4 vehicle fuel shall make and file with the commissioner  
5 of corporations and taxation a complete inventory  
6 thereof within twenty days thereafter and shall pay  
7 to said commissioner at the time of filing such inven-  
8 tory an excise upon the quantity of fuel on hand for  
9 sale at the rate of one cent per gallon. All provisions  
10 of chapter sixty-four A of the General Laws relating  
11 to the administration and collection of taxes on motor  
12 vehicle and other fuel shall apply to the tax imposed  
13 by this section.

1 SECTION 2A. Chapter two hundred and forty-eight  
2 of the acts of nineteen hundred and thirty-two, as  
3 most recently extended by chapter five hundred and  
4 seventy-one of the acts of nineteen hundred and forty-  
5 five, is hereby repealed.

1 SECTION 3. Chapter 81 of the General Laws is  
2 hereby amended by adding the following new sec-  
3 tions:—

4 *Section 32. Highway Maintenance Grants to Towns.*  
5 — There shall be paid annually to each town from the  
6 Highway Fund established by section thirty-four of  
7 chapter ninety, subject to appropriation, such amounts

8 as may be determined in accordance with the follow-  
9 ing three sections, for reimbursement in part for ex-  
10 penditures made by the several towns for the mainte-  
11 nance and repair of ways other than state highways.  
12 For the purpose of this and the three following sec-  
13 tions, maintenance shall include street lighting, snow  
14 removal and the maintenance of sidewalks, curbing,  
15 bridges, culverts, drains, traffic control devices and  
16 signs.

17 *Section 33. Same Subject. Classification of Towns.*

18 — The department shall, every five years, establish  
19 the classification of each town according to the follow-  
20 ing schedule based upon the number of motor vehicles  
21 registered in the town in the preceding calendar year  
22 and the number of miles of town way as determined by  
23 the said department: —

- Class I. Towns having one hundred or more registered motor vehicles per mile.
- Class II. Towns having at least ninety but less than one hundred registered motor vehicles per mile.
- Class III. Towns having at least eighty but less than ninety registered motor vehicles per mile.
- Class IV. Towns having at least seventy but less than eighty registered motor vehicles per mile.
- Class V. Towns having at least sixty but less than seventy registered motor vehicles per mile.
- Class VI. Towns having at least fifty but less than sixty registered motor vehicles per mile.
- Class VII. Towns having at least forty but less than fifty registered motor vehicles per mile.
- Class VIII. Towns having at least thirty but less than forty registered motor vehicles per mile.
- Class IX. Towns having less than thirty registered motor vehicles per mile.

24 *Section 34. Same Subject. Mileage Grants.* — The  
25 department shall annually compute the amount of  
26 grant due and payable to each town according to the  
27 following table based upon the classification established

28 for the current year in accordance with the preceding  
29 section, and shall, not later than March thirty-first,  
30 transmit to the comptroller a certified list setting forth  
31 such amounts for each town: —

- Class I. Twelve hundred dollars per mile of town way.
- Class II. Ten hundred dollars per mile of town way.
- Class III. Eight hundred dollars per mile of town way.
- Class IV. Seven hundred dollars per mile of town way.
- Class V. Six hundred dollars per mile of town way.
- Class VI. Five hundred dollars per mile of town way.
- Class VII. Four hundred and fifty dollars per mile of town way.
- Class VIII. Four hundred dollars per mile of town way.
- Class IX. Three hundred and twenty-five dollars per mile of town way.

32 The state treasurer shall, not later than April  
33 fifteenth, pay to the several towns from funds appro-  
34 priated therefor one half the amounts so certified and  
35 appropriated, and he shall pay the remaining balance  
36 of amounts so certified and appropriated not later  
37 than November fifteenth. The amount as so deter-  
38 mined by the department shall be reduced by the  
39 amount received by any such town as provided in  
40 section twenty-six of chapter eighty-one as amended.

41 Amounts so paid to towns classified by the depart-  
42 ment in class IX shall be expended under the direction  
43 of the department, and amounts paid to other towns  
44 may, on request of the selectmen in towns, of the mayor  
45 and city council in cities, be expended under such di-  
46 rection.

47 *Section 35.* No grant shall be paid to any town  
48 under authority of section thirty-two in excess of the  
49 amount actually spent by such town during the pre-  
50 ceding year for the maintenance of its ways. The  
51 department may require any town to furnish, and the  
52 town accountant or officer having similar duties shall  
53 furnish such information as the said department may

54 deem necessary for the proper enforcement of this  
55 section.

56 *Section 36.* Any town may, not later than April  
57 tenth of any year, apply to the department for reim-  
58 bursement in part for expenses incurred in the removal  
59 of snow and ice during the year ending the preceding  
60 March thirty-first. Such application shall state the  
61 total amount expended by the town during said period  
62 in the removal of snow and ice from its ways and in  
63 the sanding or other equivalent treatment thereof,  
64 but excluding any expenditures for the removal of  
65 snow and ice from sidewalks or private ways, together  
66 with such additional information as the department  
67 may require, and shall be certified by the mayor or  
68 the board of selectmen.

69 *Section 37.* The department shall audit each certi-  
70 fied application so filed with it and shall determine for  
71 each such town the amount by which the total ex-  
72 penditures for the purpose set forth in the preceding  
73 section exceed the sum of one quarter of the grant  
74 received by such town under the provisions of section  
75 thirty-two during the preceding calendar year plus  
76 one tenth of one per cent of the assessed valuation  
77 thereof. The department may authorize the reim-  
78 bursement to each such town of the whole amount of  
79 such excess, or such portion thereof as it deems reason-  
80 able and the state treasurer shall, not later than June  
81 first, make the payments so authorized from any  
82 funds appropriated for such purpose under section  
83 thirty-four of chapter ninety. The said department  
84 may inspect the snow and ice removal and sanding  
85 procedures of any town applying for reimbursement  
86 under this section and may advise such town con-  
87 cerning more economical and efficient procedures.

1 SECTION 4. Section 34 of chapter 90 of the General  
2 Laws, as most recently amended by section 2 of chap-  
3 ter 427 of the acts of 1943, is hereby further amended  
4 by inserting after subsection (k) the following new  
5 subsection:—

6 (l) For the reimbursement of certain cities and  
7 towns for expenses incurred in the removal of snow  
8 and ice under the provisions of section thirty-six of  
9 chapter eighty-one.

1 SECTION 5. Said section 34 is hereby further  
2 amended by adding at the end thereof the following  
3 new paragraph:—

4 (3) For expenditure, to reimburse cities and towns  
5 for a portion of the cost of maintaining and repairing  
6 town ways subject to the provisions of sections thirty-  
7 two, thirty-three, thirty-four, thirty-five, thirty-six  
8 and thirty-seven of chapter eighty-one.

1 SECTION 6. Section 23 of chapter 59 of the General  
2 Laws, as most recently amended by section 2 of chap-  
3 ter 175 of the acts of 1938, is hereby further amended  
4 by striking out, in the second sentence, the words “ex-  
5 cluding sums to be received from the commonwealth  
6 or county for highway purposes and”, and by striking  
7 out the period and inserting at the end thereof the  
8 words:— and reimbursements from the common-  
9 wealth for which application has been made under the  
10 provisions of section thirty-two of chapter eighty-one,  
11 — so that said second sentence, as amended, shall  
12 read:— The assessors may deduct from the amount  
13 required to be assessed the amount of all estimated  
14 receipts of their respective towns lawfully applicable  
15 to the payment of the expenditures of the year, ex-

16 cluding estimated receipts from loans and taxes but  
17 including, however, estimated receipts from the excise  
18 levied under chapter sixty A and receipts estimated  
19 by the commissioner under section twenty-five A of  
20 chapter fifty-eight and reimbursements from the com-  
21 monwealth for which application has been made under  
22 the provisions of section thirty-two of chapter eighty-  
23 one.

1 SECTION 7. Sections one and two of this act shall  
2 take effect July first, nineteen hundred and fifty-one.  
3 The remaining sections shall take effect January first,  
4 nineteen hundred and fifty-two.

