

# HOUSE . . . . No. 357

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By Mr. Campbell of Medford (by request), petition of Henry F. Long (Commissioner of Corporations and Taxation) for legislation to provide for the taxation of fuel used in aircraft. Taxation.

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## The Commonwealth of Massachusetts

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

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### AN ACT TO PROVIDE FOR THE TAXATION OF FUEL USED IN AIRCRAFT.

*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. The tax imposed by chapter sixty-four  
2 A of the General Laws and the additional excise pro-  
3 vided by section four of chapter one hundred and  
4 twenty-two of the acts of nineteen hundred and  
5 thirty-one and of the acts in amendment thereof and  
6 in addition thereto shall not apply to fuel sold within  
7 the commonwealth for use in aircraft as defined in  
8 section thirty-five of chapter ninety but such fuel  
9 shall be subject to an excise at the same rate per gal-  
10 lon as is required to be paid upon the sale of motor  
11 fuel under the provisions of chapter sixty-four A of  
12 the General Laws and all acts in amendment thereof  
13 or in addition thereto, to be paid upon sales made  
14 within the commonwealth by distributors as defined  
15 in section one of said chapter sixty-four A.

1 SECTION 2. Every distributor shall keep a com-  
2 plete and accurate record of all sales of fuel within the  
3 commonwealth for use in aircraft and shall on or  
4 before the last day of each month file with the com-  
5 missioner a return under oath on a form to be fur-  
6 nished by the commissioner stating the number of  
7 gallons of fuel sold by him in the commonwealth for  
8 use in aircraft during the preceding calendar month  
9 and such return shall contain or be accompanied by  
10 such further information as the commissioner shall  
11 require. At the time of filing such return every dis-  
12 tributor shall pay to the commissioner the excise here-  
13 inbefore provided on each gallon of fuel sold by him  
14 within the commonwealth for use in aircraft during  
15 the calendar month covered by the return. The com-  
16 missioner shall have the same powers and remedies  
17 with respect to the administration, assessment and  
18 collection of the excise imposed by this act as he has  
19 with respect to the assessment and collection of the  
20 tax imposed by chapter sixty-four A.

1 SECTION 3. All sums received under this act as  
2 excise, penalties or forfeitures, interest, cost of suit  
3 and fines shall be paid into the treasury of the com-  
4 monwealth.

1 SECTION 4. Chapter 64A is hereby amended by  
2 striking out section 7 and inserting in place thereof  
3 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  
8 or over the highways or in the operation of aircraft,

9 shall be reimbursed the amount of said excise in the  
10 manner and subject to the conditions herein provided.  
11 All claims for reimbursement shall be made by affi-  
12 davit in such form and containing such information  
13 as the commissioner shall prescribe, and shall be ac-  
14 companied by original invoices or sales receipts, and  
15 shall be filed with the commissioner within ninety  
16 days from the date of purchase or invoice. The com-  
17 missioner 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. This act shall take effect on the first  
2 day of July, nineteen hundred and forty-eight.

