

HOUSE No. 1162

By Mr. Campbell of Medford (by request), petition of Henry F. Long (Commissioner of Corporations and Taxation) for an excise on the use or possession for use of fuel for propelling motor vehicles over the highways. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR AN EXCISE ON THE USE OR POSSESSION FOR USE OF FUEL FOR PROPELLING MOTOR VEHICLES OVER THE HIGHWAYS.

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. Any person who, having acquired fuel
2 as defined in General Laws, chapter sixty-four A,
3 outside the commonwealth shall use the same for the
4 propulsion of motor vehicles upon or over the high-
5 ways of the commonwealth, or who shall possess fuel
6 so acquired for such use, including persons who al-
7 though not residents of the commonwealth shall regu-
8 larly or habitually use and operate motor vehicles
9 over the highways of the commonwealth, shall be
10 subject to an excise for the privilege of using said
11 highways at the rate imposed by said chapter sixty-
12 four A and any act or acts imposing an additional
13 excise upon fuel sold in the commonwealth. This act

14 shall not apply to distributors licensed under said
15 chapter sixty-four A nor to persons who, as transients,
16 operate motor vehicles into or through this common-
17 wealth, using therein fuel acquired outside the com-
18 monwealth, providing such fuel is wholly contained
19 within the fuel supply tank of such vehicle, nor shall
20 it apply to persons who, having acquired fuel outside
21 the commonwealth, shall transport the same into this
22 commonwealth in the tank or tanks of a motor
23 vehicle, the total capacity of which is not in excess of
24 twenty gallons.

1 SECTION 2. Every person regularly or habitually
2 operating motor vehicles upon the highways of any
3 other state or states and using fuel therein purchased
4 or acquired in this commonwealth shall be allowed a
5 credit or refund upon application to the commissioner
6 equal to the tax on said fuel actually paid to the
7 state or states in which it is used, not to exceed,
8 however, the excise imposed on the use of such fuel
9 by this commonwealth. No credit or refund shall be
10 allowed under this section for taxes paid to any state
11 which imposes a tax upon fuel purchased or acquired
12 in this commonwealth and used on the highways of
13 such other state and which does not allow a similar
14 credit or refund for the excise paid to this common-
15 wealth on fuel purchased or acquired in such other
16 state and used on the highways of this commonwealth.

1 SECTION 3. Every person who regularly or habitu-
2 ally uses or operates motor vehicles upon the highways
3 of this commonwealth which are propelled by fuel
4 purchased or acquired outside this commonwealth and
5 is subject to the excise imposed by section one of this

6 act shall apply for a license as a "user." The provi-
7 sions of chapter sixty-four A relating to licenses, re-
8 turns, payments, abatements, collections and refunds
9 shall be applicable, so far as pertinent, to the adminis-
10 tration of this act.

1 SECTION 4. The commissioner is hereby empowered
2 to enter into reciprocal agreements with the appropri-
3 ate officials of any other state under which he may
4 waive all or any part of the requirements imposed by
5 this act upon those who use in this commonwealth
6 fuel upon which the tax has been paid to such other
7 state, provided that the officials of such other state
8 grant equivalent privileges with respect to fuel used
9 in such other state but upon which a tax has been
10 paid to this commonwealth.

