

HOUSE No. 1368

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

The Commonwealth of Massachusetts

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

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 OF 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 1st paragraph and inserting in place thereof the follow-
5 ing 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. Sections 26, 27, 28 and 29 of chapter [81
2 of the General Laws are hereby repealed and the fol-
3 lowing new sections are inserted in place thereof:—

4 *Section 26. 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, without specific appropriation by the
8 general court, such amounts as may be determined in

9 accordance with the following three sections, for reim-
10 bursement in part of expenditures made by the several
11 towns for the maintenance and repair of ways other
12 than state highways. For the purpose of this and the
13 three following sections, maintenance shall include
14 street lighting, snow removal and the maintenance of
15 sidewalks, curbing, bridges, culverts, drains, traffic
16 control devices and signs.

17 *Section 27. 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. The city of Boston.
- Class II. Towns having one hundred or more registered motor vehicles per mile.
- Class III. Towns having at least ninety but less than one hundred registered motor vehicles per mile.
- Class IV. Towns having at least eighty but less than ninety registered motor vehicles per mile.
- Class V. Towns having at least seventy but less than eighty registered motor vehicles per mile.
- Class VI. Towns having at least sixty but less than seventy registered motor vehicles per mile.
- Class VII. Towns having at least fifty but less than sixty registered motor vehicles per mile.
- Class VIII. Towns having at least forty but less than fifty registered motor vehicles per mile.
- Class IX. Towns having at least thirty but less than forty registered motor vehicles per mile.
- Class X. Towns having at least twenty but less than thirty registered motor vehicles per mile.
- Class XI. Towns having less than twenty registered motor vehicles per mile.

24 *Section 28. 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
31 forth such amounts for each town: —

Class	I.	Fifteen hundred dollars per mile of town way.
Class	II.	Ten hundred and fifty dollars per mile of town way.
Class	III.	Nine hundred dollars per mile of town way.
Class	IV.	Eight hundred dollars per mile of town way.
Class	V.	Seven hundred dollars per mile of town way.
Class	VI.	Six hundred dollars per mile of town way.
Class	VII.	Five hundred dollars per mile of town way.
Class	VIII.	Four hundred and fifty dollars per mile of town way.
Class	IX.	Four hundred dollars per mile of town way.
Class	X.	Three hundred and fifty dollars per mile of town way.
Class	XI.	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 one half the amounts
34 so certified, and he shall pay the remaining one half
35 of such amounts not later than November fifteenth.

36 Amounts so paid to towns classified by the depart-
37 ment in classes X and XI shall be expended under the
38 direction of the department, and amounts paid to
39 other towns may, on request of the selectmen in towns,
40 of the mayor and city council in cities, be expended
41 under such direction.

42 *Section 29.* No grant shall be paid to any town
43 under authority of section twenty-six in excess of the
44 amount actually spent by such town during the pre-
45 ceding year for the maintenance of its ways. The
46 department may require any town to furnish, and the
47 town accountant or officer having similar duties shall
48 furnish such information as the said department may

49 deem necessary for the proper enforcement of this
50 section.

1 SECTION 4. Section thirty-one of chapter eighty-one
2 of the General Laws is hereby repealed.

1 SECTION 5. Chapter 81 of the General Laws is
2 hereby further amended by inserting after section 29
3 the following new sections: —

4 *Section 29A.* Any town may, not later than April
5 tenth of any year, apply to the department for reim-
6 bursement in part of expenses incurred in the removal
7 of snow and ice during the year ending the preceding
8 March thirty-first. Such application shall state the
9 total amount expended by the town during said period
10 in the removal of snow and ice from its ways and in
11 the sanding or other equivalent treatment thereof,
12 but excluding any expenditures for the removal of
13 snow and ice from sidewalks or private ways, together
14 with such additional information as the department
15 may require, and shall be certified by the mayor or
16 the board of selectmen.

17 *Section 29B.* The department shall audit each
18 certified application so filed with it and shall deter-
19 mine for each such town the amount by which the
20 total expenditures for the purpose set forth in the
21 preceding section exceed the sum of one quarter of the
22 grant received by such town under the provisions of
23 section twenty-six during the preceding calendar year
24 plus one tenth of one per cent of the assessed valuation
25 thereof. The department may authorize the reim-
26 bursement to each such town of the whole amount of
27 such excess, or such portion thereof as it deems reason-
28 able and the state treasurer shall, not later than June

29 first, make the payments so authorized from any funds
30 appropriated for such purpose under section thirty-
31 four of chapter ninety. The said department may
32 inspect the snow and ice removal and sanding pro-
33 cedures of any town applying for reimbursement under
34 this section and may advise such town concerning
35 more economical and efficient procedures.

1 SECTION 6. Section 2 of chapter 85 of the General
2 Laws is hereby amended by striking out the 1st sen-
3 tence thereof and inserting in place thereof the follow-
4 ing new sentence: — The department of public works,
5 in this chapter called the department, shall erect and
6 maintain on state highways and on town ways which
7 have been or may be constructed or reconstructed at
8 the expense, in whole or in part, of the commonwealth,
9 such direction signs, warning signs or lights, curb,
10 street or other traffic markings, mechanical traffic
11 signal systems and similar devices as it may deem
12 necessary for promoting the public safety and con-
13 venience.

1 SECTION 7. Section 34 of chapter 90 of the General
2 Laws is hereby further amended by inserting after
3 subsection (*h*) the following new subsection: —
4 (*i*) For the reimbursement of certain cities and
5 towns for expenses incurred in the removal of snow
6 and ice under the provisions of section twenty-nine B
7 of chapter eighty-one.

1 SECTION 8. Section 34 of chapter 90 of the General
2 Laws is hereby further amended by adding at the end
3 thereof the following new paragraph: —
4 (3) For expenditure, without appropriation, to

5 reimburse cities and towns for a portion of the cost of
6 maintaining and repairing town ways subject to the
7 provisions of sections twenty-six, twenty-seven, twenty
8 eight and twenty-nine of chapter eighty-one.

1 SECTION 9. Section 23 of chapter 59 of the General
2 Laws, as most recently amended by chapter 175 of
3 the acts of 1938, is hereby further amended by striking
4 out, in the second sentence, the words "excluding
5 sums to be received from the commonwealth or county
6 for highway purposes and", and by striking out the
7 period and inserting at the end thereof the words: —
8 and reimbursements from the commonwealth for which
9 application has been made under the provisions of
10 section twenty-nine A of chapter eighty., — so that
11 said second sentence, as amended, shall read: — The
12 assessors may deduct from the amount required to be
13 assessed the amount of all estimated receipts of their
14 respective towns lawfully applicable to the payment of
15 the expenditures of the year, excluding estimated
16 receipts from loans and taxes but including, however,
17 estimated receipts from the excise levied under chapter
18 sixty A and receipts estimated by the commissioner
19 under section twenty-five A of chapter fifty-eight and
20 reimbursements from the commonwealth for which
21 application has been made under the provisions of
22 section twenty-nine A of chapter eighty.

1 SECTION 10. Sections one and two of this act
2 shall take effect July first, nineteen hundred and forty-
3 eight. The remaining sections shall take effect
4 January first, nineteen hundred and forty-nine.

