

By Mr. Rawson of Newton, petition of Howard B. Driscoll and George E. Rawson that Congress be memorialized to provide for the withdrawal of the federal government from the field of motor fuel taxation. Constitutional Law.

The Commonwealth of Massachusetts

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

RESOLUTIONS MEMORIALIZING CONGRESS TO PROVIDE FOR THE WITHDRAWAL OF THE FEDERAL GOVERNMENT FROM THE FIELD OF MOTOR FUEL TAXATION.

Whereas, Highways of the country, including the streets and bridges, are by tradition and by law the property and responsibility of the states and the subdivisions thereof; and

Whereas, Taxation of motor fuel traditionally has been relied upon by the States to produce a major part of the revenue necessary to construct and maintain their state highways and local roads, and the federal government, by its continued imposition of this levy, is usurping a tax field which should be reserved to the states; and

Whereas, The federal government imposed its automotive excise taxes as temporary emergency measures during the early nineteen thirties, but has continued these taxes in effect ever since at increasing rates; and

Whereas, The invasion of the field of gasoline taxation by the federal government has made the total state and federal tax on a gallon of gasoline equal to thirty-six per cent of the retail price on a national average; and

Whereas, It has been recognized by the council of state governments and the governors' conference that this burden of federal gasoline and automotive taxes

seriously impairs the ability of the states to carry out their highway programs; therefore be it

Resolved, That the general court of Massachusetts urgently requests that the federal government retire immediately from the field of motor fuel taxation; and be it further

Resolved, That a copy of these resolutions be sent by the secretary of the commonwealth to the President of the United States, to each member of the Massachusetts delegation in Congress, to the chairman of the ways and means committee of the United States house of representatives and to the chairman of the finance committee of the United States senate.