

# SENATE . . . . No. 539

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To accompany the petition of the Board of Trustees of the Metropolitan Transit Authority, by Willis B. Downey, for legislation to exempt said authority from taxes on fuels used for propelling its vehicles. Taxation.

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## The Commonwealth of Massachusetts

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

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AN ACT EXEMPTING THE METROPOLITAN TRANSIT AUTHORITY FROM TAXES ON FUELS USED FOR PROPELLING ITS VEHICLES.

*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 14 of chapter 544 of the acts  
2 of 1947, as most recently amended by section 6 of  
3 chapter 572 of the acts of 1949, is hereby further  
4 amended by striking out the last sentence thereof and  
5 substituting in place thereof the following:— The  
6 authority shall be required to pay fees for the registra-  
7 tion, operation or use of its vehicles on public high-  
8 ways in the same manner and to the same extent as  
9 other political subdivisions of the commonwealth pay  
10 such fees, but shall not be required to pay excise  
11 taxes upon fuel, including diesel engine fuel, used for  
12 propelling such vehicles over the highways. If a sale  
13 of fuel, including diesel engine fuel, taxable under  
14 chapter sixty-four A of the General Laws, is made  
15 directly to the authority by a distributor as therein  
16 defined, or if the authority uses diesel engine fuel for  
17 propelling its vehicles over the highways, no excise on  
18 account thereof shall be payable by the distributor  
19 under the provisions of section four or four A of said  
20 chapter sixty-four A, and if such sale is made by a

21 person other than a distributor, the excise paid by the  
 22 authority shall be reimbursed to it in the same manner  
 23 and under the same conditions as are set forth in section  
 24 seven of said chapter sixty-four A.

1 SECTION 2. This act shall take effect upon its  
 2 passage.