

HOUSE No. 982

By Mr. O'Sullivan of Boston, petition of John B. Hynes (mayor of Boston) that political subdivisions of the Commonwealth be reimbursed for certain excises paid on gasoline and other motor vehicle fuel purchased by them. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE REIMBURSEMENT OF POLITICAL SUBDIVISIONS OF THE COMMONWEALTH FOR CERTAIN EXCISES PAID OR PAYABLE ON GASOLINE AND CERTAIN OTHER MOTOR VEHICLE FUEL BOUGHT BY THEM.

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 7 of chapter 64A of the General Laws, as most
2 recently amended by section 74 of chapter 654 of the
3 acts of 1953, is hereby further amended by striking out
4 the first sentence and inserting in place thereof the
5 following sentence:— Any political subdivision of the
6 commonwealth which shall buy any fuel on which an
7 excise has been paid or is chargeable under this chapter
8 and shall consume the same in its operations, and any
9 person who shall buy any fuel on which an excise has
10 been paid or is chargeable under this chapter and shall
11 consume the same in any manner except in the operation
12 of motor vehicles upon or over highways, whether or
13 not such vehicles are registered under the provisions of
14 section five of chapter ninety, shall be reimbursed the
15 amount of said excise in the manner and subject to the
16 conditions herein provided.

