

HOUSE No. 2916

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 25, 1956.

The committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 2623) of Charles Gibbons that provision be made for the tax free sale of certain motor vehicle fuel to distributors exporting the same to other states, report the accompanying bill (House, No. 2916).

For the committee,

EDWIN D. GORMAN.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE SALE OF CERTAIN MOTOR VEHICLE FUEL.

1 *Whereas*, The deferred operation of this act would
2 tend to defeat its purpose, which is immediately to put
3 our local motor vehicle fuel dealers on an equal basis
4 with similar dealers of other states who are permitted to
5 make tax-free sales of fuels for export, thus preserving
6 to our dealers the right to operate their businesses on a
7 fair, competitive basis, therefore it is hereby declared to
8 be an emergency law, necessary for the immediate
9 preservation of the public convenience.

*Be it enacted by the Senate and House of Representatives in
General Court assembled, and by the authority of the same,
as follows:*

1 Chapter 64A of the General Laws is hereby amended
2 by inserting after section 8 the following section:—
3 *Section 8A.* A distributor duly licensed in this com-
4 monwealth may sell fuels tax free to any person who is a
5 licensed distributor either in this commonwealth or in
6 some other state; provided, that the entire quantity
7 purchased is to be exported forthwith from this com-
8 monwealth prior to use or resale; and provided, further,
9 that such person has first obtained a permit from the
10 commissioner and shall continue to comply with such
11 rules and regulations as the state tax commission shall
12 prescribe, including, but not limited to, the filing of a
13 bond, if required by the commissioner.