

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

## The Commonwealth of Massachusetts

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

### AN ACT EXEMPTING THE METROPOLITAN TRANSIT AUTHORITY FROM TAXES ON FUELS AND SPECIAL 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 of 1947,  
2 as most recently amended by section 6 of chapter 572 of the  
3 acts of 1949, is hereby further amended by striking out the last  
4 sentence thereof and substituting in place thereof the follow-  
5 ing:— The authority shall be required to pay fees, duties,  
6 excise or license taxes for the registration, operation, or use of its  
7 vehicles on public highways in the same manner and to the same  
8 extent as other political subdivisions of the commonwealth pay  
9 such fees, but shall not be required to pay excise taxes upon fuel  
10 or upon special fuels, as defined in chapter sixty-four A and in  
11 chapter sixty-four E of the General Laws, used for propelling  
12 such vehicles over the highways. If a sale of fuel or of special  
13 fuels taxable under chapter sixty-four A or under chapter sixty-  
14 four E of the General Laws is made directly to the authority by a  
15 distributor or by a supplier or user-seller as therein defined, or if  
16 the authority uses fuel or special fuels for propelling its vehicles  
17 over the highways, no excise on account thereof shall be payable  
18 by the distributor, supplier, user-seller, or user of special fuels  
19 under the provisions of said chapter sixty-four A or of said  
20 chapter sixty-four E.

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

