

# HOUSE . . . . . No. 81

Accompanying the eighteenth recommendation of the State Tax Commission (House, No. 63). Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT REDEFINING THE WORD "SALE" AS USED IN THE EXCISE LAW RELATING TO SPECIAL FUELS.

1 *Whereas*, The deferred operation of this act would tend to  
2 defeat its purpose, which is to clarify the law with respect to  
3 liability of persons who pay certain excise taxes, therefore it is  
4 hereby declared to be an emergency law necessary for the im-  
5 mediate 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 Section 1, paragraph (*j*) of the General Laws, chapter 64E,  
2 is hereby further amended by striking out said paragraph (*j*)  
3 and inserting in place thereof the following new paragraph:—

4 (*j*) "Sale" shall include, in addition to its usual meaning,  
5 **any exchange, gift, theft or other disposition, and** the  
6 transfer of special fuel by a supplier into a motor vehicle or into  
7 a receptacle from which special fuel is supplied by him to his  
8 own or other motor vehicles.

