

SENATE No. 98

To accompany the petition of Harden L. Bodkin that fuel used to operate motor vehicles while engaged in the transportation and delivery of the United States mails in the rural free delivery service or otherwise be exempted from the tax on sales of gasoline and other motor vehicle fuel. Taxation.

The Commonwealth of Massachusetts

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

An Act exempting from the Gasoline Tax Fuel used to operate Motor Vehicles while engaged in the Rural Free Delivery Postal Service.

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

1 Paragraph (b) of section one of chapter sixty-
2 four A of the General Laws, inserted by section
3 one of chapter three hundred and sixteen of the
4 acts of nineteen hundred and twenty-eight, is
5 hereby amended by inserting after the word
6 "purposes" in the third line of said paragraph
7 the words: — , vehicles used in the transporta-
8 tion or delivery of the United States mail in the
9 rural free delivery service or otherwise, but only
10 to the extent that such vehicles consume fuel for
11 such transportation and delivery, — so that said
12 paragraph will read as follows: — (b) "Motor

13 vehicle" shall include any vehicle propelled by
14 any power other than muscular, except boats,
15 tractors used exclusively for agricultural pur-
16 poses, vehicles used in the transportation or
17 delivery of the United States mail in the rural
18 free delivery service or otherwise, but only to the
19 extent that such vehicles consume fuel for such
20 transportation and delivery, and such vehicles
21 as run only on rails or tracks.

