
By Mr. Beades, 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 Sixty-One.

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, as
2 most recently amended by section 6 of chapter 572 of the acts
3 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, ex-
6 cise or license taxes for the registration, operation, or use of
7 its vehicles on public highways in the same manner and to the
8 same extent as other political subdivisions of the common-
9 wealth pay such fees, but shall not be required to pay excise
10 taxes upon fuel or upon special fuels, as defined in chapter
11 sixty-four A and in chapter sixty-four E of the General Laws,
12 used for propelling such vehicles over the highways. If a sale
13 of fuel or of special fuels taxable under chapter sixty-four A
14 or under chapter sixty-four E of the General Laws is made
15 directly to the authority by a distributor or by a supplier or
16 user-seller as therein defined, or if the authority uses fuel or
17 special fuels for propelling its vehicles over the highways, no
18 excise on account thereof shall be payable by the distributor,
19 supplier, user-seller, or user of special fuels under the provi-
20 sions of said chapter sixty-four A or said chapter sixty-four E.

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

The University of Cambridge

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