

# HOUSE . . . . No. 1397

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, April 5, 1934.

The committee on Taxation, to whom was referred the petition (taken from the files of the preceding year) (accompanied by bill, Senate, No. 87) of James C. Scanlan that distributors of motor vehicle fuel be reimbursed for services and expenses involved in respect to the tax on gasoline, report the accompanying bill (House, No. 1397).

For the committee,

ARTHUR I. BURGESS.

Senator CARROLL, and Representatives OTIS of Pittsfield, MELLEY of Chelsea and MANNING of Marlborough, dissenting.

## The Commonwealth of Massachusetts

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

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An Act relative to the Collection of the Motor Fuel  
Excise.

*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 four of chapter sixty-four A, General Laws,  
2 is hereby amended by striking out said section and  
3 inserting in place thereof the following: —  
4 *Section 4.* Every distributor shall, on or before the  
5 fifteenth day of each month, file with the commissioner  
6 a return under oath, on forms to be furnished by the  
7 commissioner stating the number of gallons of fuel  
8 sold or used by him in the commonwealth during the  
9 preceding calendar month, and said returns shall con-  
10 tain or be accompanied by such further information  
11 as the commissioner shall require. On or before the  
12 fifteenth day of each month next succeeding the filing  
13 with the commissioner of said return, each distributor  
14 shall pay to the commissioner for the account of the  
15 purchaser an excise of three cents on each gallon of fuel  
16 sold by such distributor in the commonwealth during  
17 the calendar month covered by the return. The com-  
18 missioner is authorized to allow to distributors making  
19 returns and payments to the commissioner as afore-  
20 said, as compensation for services rendered by such

21 distributors in compliance with the provisions of this  
22 chapter, an amount equal to one per cent of the excise  
23 so collected and paid to the commissioner. Provided,  
24 however, that no distributor shall be entitled to re-  
25 ceive any payment as compensation or otherwise as  
26 aforesaid, except in accordance with such classification  
27 and regulations as the commissioner may prescribe,  
28 and unless such distributor shall, in addition to the  
29 return hereinabove referred to, have furnished to the  
30 commissioner such further information respecting said  
31 return, to be set forth in such form in such specification  
32 and with such verification as the commissioner may  
33 require and approve.

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