

# HOUSE . . . . No. 1985

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## The Commonwealth of Massachusetts

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EXECUTIVE DEPARTMENT,  
STATE HOUSE, BOSTON, MASS., May 29, 1937.

*To the Honorable Senate and House of Representatives:*

I return herewith, without my approval, House Bill 1968, entitled, "An Act providing for the transfer of Certain Funds from the Highway Fund to Cities and Towns".

The practice of transferring gasoline tax revenue from the Highway Fund to the General Fund to be used for the maintenance of our government was inaugurated by Chapter 370 of the Acts of 1933, and has continued since that date. The soundness of this budget practice has been upheld by the Legislature on every occasion during the past four years. The argument advanced by sponsors of this legislation in the past years is equally apropos today and supports the general opinion expressed in my budget message that such transfer serves the best interest of the people of the Commonwealth who are obliged to pay taxes to maintain our government. During my term as Governor I have welcomed the assistance of the members of the General Court in affecting measures of constructive economy for I have a strong conviction favoring a reduction in the present tax burden. This legislation does not come within the classification of economy. The return of such funds to cities and towns might prompt injudicial expenditures by some public officials who always feel the urge to spend, when added free cash revenue is placed at their disposal. The sequel to such unwise expenditures is usually an increase in local tax levies. The tax on gasoline is far less burden-

some than the tax on the homes of our citizens. The transfer of \$6,600,000 of the Highway Fund to general revenue is consistent with every principle of economy in government, and without penalizing the person who pays the tax for the use of the highway, it serves as an impetus to local government to reduce taxes on the home owners of the Commonwealth.

CHARLES F. HURLEY.