

HOUSE No. 1763

By Mr. Patrone of Boston, petition of Charles L. Patrone for imposing an additional excise on fuels used in the propulsion of motor vehicles and for the distribution thereof to cities and towns for highway purposes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT IMPOSING AN ADDITIONAL EXCISE ON FUELS USED IN THE PROPULSION OF MOTOR VEHICLES AND PROVIDING FOR THE DISTRIBUTION THEREOF TO CITIES AND TOWNS FOR HIGHWAY PURPOSES.

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 4 of chapter 64A of the General Laws is
2 hereby amended by striking out the second sentence, as appear-
3 ing in section 1 of chapter 411 of the acts of 1960, and inserting
4 in place thereof the following sentence: — At the time of filing
5 such return, every distributor shall pay for the account of the
6 purchaser an excise of six and one half cents on each gallon of
7 fuel sold by him in the commonwealth during the calendar
8 month covered by the return.

1 SECTION 2. The first paragraph of section 4 of chapter 64E
2 of the General Laws is hereby amended by striking out the
3 second sentence, as appearing in section 12A of chapter 718 of
4 the acts of 1956, and inserting in place thereof the following
5 sentence: — At the time of filing such return, every licensee
6 shall pay to the commissioner for the account of the purchaser
7 an excise of six and one half cents on each gallon of special fuels
8 sold or used by him in the commonwealth during the preceding
9 calendar month covered by the return.

1 SECTION 3. The first paragraph of section 3 of chapter 64F
2 of the General Laws is hereby amended by striking out the first
3 sentence, as appearing in section 12B of said chapter 718, and
4 inserting in place thereof the following sentence: — Any person
5 who, having acquired fuel or special fuels outside the common-
6 wealth, shall use the same for the propulsion of motor vehicles
7 upon or over the highways of the commonwealth, or who has
8 in his possession fuel or special fuels so acquired for such use,
9 including persons who although not residents of the common-
10 wealth shall regularly or habitually use and operate motor
11 vehicles over the highways of the commonwealth, shall be sub-
12 ject to an excise for the privilege of using said highways at the
13 rate of six and one half cents per gallon.

1 SECTION 4. Section 6 of said chapter 64F is hereby amended
2 by striking out the second sentence, as appearing in section 1 of
3 chapter 375 of the acts of 1960, and inserting in place thereof the
4 following sentence: — At the time of filing such return, every
5 licensee shall pay to the commissioner the excise due at the rate
6 of six and one half cents on each gallon of fuel and special fuels
7 used by him in the commonwealth during the calendar quarter
8 covered by the return.

1 SECTION 5. Every person other than a licensed distributor,
2 as defined in section one of chapter sixty-four A of the General
3 Laws, who, at the commencement of business on the first day
4 of July, nineteen hundred and sixty-one, has on hand for sale
5 or use fuel, as defined in section one of said chapter sixty-four A,
6 other than such fuel as is wholly contained within the fuel supply
7 tank of a motor vehicle, shall make and file with the commis-
8 sioner of corporations and taxation within twenty days thereafter
9 a return subscribed under penalties of perjury showing a com-
10 plete inventory of such fuel, and shall, at the time he is required
11 to file such return, pay an additional excise on such fuel at the
12 rate of one cent per gallon. All provisions of chapter sixty-four A
13 of the General Laws relative to the collection, payment, abate-
14 ment, verification and administration, including penalties and
15 disposition of collections, shall be applicable to the excise im-
16 posed by this section. The proceeds of the additional excise
17 levied under the provisions of this section shall be paid into the
18 treasury and credited to the Highway Fund.

1 SECTION 6. On or before November twentieth in the year
2 nineteen hundred and sixty-two, and in each year thereafter, the
3 state treasurer shall distribute to each city and town, from the
4 Highway Fund, one cent for each gallon of fuel and special fuel
5 sold in such city or town during the twelve months ending on
6 June thirtieth in such year. Sums received by a city or town
7 hereunder shall be used only for the purpose of constructing,
8 reconstructing, maintaining and repairing public highways and
9 bridges in such city or town. Each year the sum to be received
10 therein by a city or town hereunder shall be included by the
11 assessors thereof as an estimated receipt and deducted from the
12 amount required to be raised by taxation to meet appropriations
13 made in such year for highway purposes.

1 SECTION 7. This act shall take effect on July first, nineteen
2 hundred and sixty-one.

