

By Mr. Weinberg of Boston, petition of the Board of Trustees of the Metropolitan Transit Authority and Norman S. Weinberg that said authority be exempt 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-Three.

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 sen-
4 tence thereof and substituting in place thereof the following:—
5 The Authority shall be required to pay fees, duties, excise or
6 license taxes for the registration, operation, or use of its vehicles
7 on public highways in the same manner and to the same extent
8 as other political subdivisions of the commonwealth pay such
9 fees, but shall not be required to pay excise taxes upon fuel or
10 upon special fuels, as defined in chapter sixty-four A and in
11 chapter sixty-four E of the General Laws, used for propelling
12 such vehicles over the highways. If a sale of fuel or of special
13 fuels taxable under chapter sixty-four A or under chapter sixty-
14 four E of the General Laws is made directly to the Authority
15 by a distributor or by a supplier or user-seller as therein defined,
16 or if the Authority uses fuel or special fuels for propelling its
17 vehicles over the highways, no excise on account thereof shall
18 payable by the distributor, supplier, user-seller, or user of special
19 fuels under the provisions of said chapter sixty-four A or said
20 chapter sixty-four E.

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

