

SENATE No. 1580

By Mr. W. Paul White, a petition (accompanied by bill, Senate, No. 1580) of Jennifer J. Miller and W. Paul White for legislation relative to the payment of the special fuels excise. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE GASOLINE EXCISE TAX.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 64E of the General Laws is hereby amended by striking
2 out section 4, as most recently amended by section 2 of Chapter
3 21 of the acts of 1983, and inserting in place thereof the following
4 section: —

5 Section 4. At the time of filing a return required by section
6 sixteen of chapter sixty-two C, every licensee other than a user
7 shall pay to the commissioner an excise at the tax per gallon
8 determined by the commissioner under chapter sixty-four A upon
9 each gallon of special fuels sold or used by him in the
10 commonwealth during the calendar month covered by the return.
11 Notwithstanding the foregoing, the tax per gallon payable upon
12 each gallon of liquified gas and the tax per british thermal unit
13 of compressed natual gas shall be separately determined by the
14 commissioner utilizing the same procedures as those used for fuel
15 under chapter sixty-four A and such tax per gallon and such tax
16 per british thermal unit as so determined shall apply to each gallon
17 of liquified gas per british thermal unit of compressed natural gas
18 sold or used by a licensee in the commonwealth during the
19 calendar month covered by the return; provided, however, that
20 there shall be no minimum tax per gallon of liquified gas nor per
21 british thermal unit of compressed natural gas as provided in said
22 chapter sixty-four A.

The Committee to Abolish

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