

SENATE No. 1338

By Mr. White, a petition (accompanied by bill, Senate, No. 1338) of Jennifer L. Miller and W. Paul White for legislation relative to the excise tax levied on each British Thermal Unit (BTU) of compressed natural gas. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Two.

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 Chap-
3 ter 21 of the acts of 1983, and inserting in place thereof the
4 following 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 as 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 natural 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 or 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.

