

# HOUSE . . . . No. 1084

---

---

Accompanying the petition of Alonzo B. Davidson for an excise tax upon gasoline and other products used in connection with automobiles. Joint Ways and Means. January 19.

---

---

## The Commonwealth of Massachusetts.

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

---

### AN ACT

Providing for an Excise Tax upon Gasoline and Other Products Used in the Propelling of Motor 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. Terms used in this act shall be construed  
2 as follows:—“Motor vehicle” shall include any vehicle  
3 propelled or drawn by any power other than muscular.  
4 “Fuels” shall include gasoline, benzol or other products  
5 to be used by the purchaser thereof in the propelling of  
6 motor vehicles using combustible type engines over the  
7 highways of the commonwealth. “Distributor” shall in-  
8 clude any person, association of persons, firm or cor-  
9 poration, wherever resident or located, who imports or  
10 causes to be imported for sale fuels as herein defined  
11 into the commonwealth, and also any person, association

12 of persons, firm or corporation, who produces, refines,  
13 manufactures or compounds fuels as herein defined  
14 within the commonwealth.

1 SECTION 2. Every distributor is hereby required  
2 within sixty days after this act takes effect, and there-  
3 after before continuing in or commencing to transact  
4 the business of a distributor as herein defined, to pro-  
5 cure a license from the registrar of motor vehicles, per-  
6 mitting him to continue or commence to engage in said  
7 business within the commonwealth.

1 SECTION 3. Every such distributor shall keep a record  
2 of all sales of such fuels, which shall include the number  
3 of gallons purchased and the date of the purchase.  
4 Every such distributor shall also deliver with every con-  
5 signment of such fuel to a purchaser within the com-  
6 monwealth a written statement containing the date and  
7 the number of gallons delivered, and the names of the  
8 purchaser and seller. Said records and said written  
9 statement shall be preserved by said distributors and  
10 said purchasers, respectively, for the period of one year,  
11 and shall be offered for inspection upon verbal or written  
12 demand of the registrar of motor vehicles or his repre-  
13 sentative.

1 SECTION 4. Every distributor shall, on or before the  
2 fifteenth day of each month, render a report to the  
3 registrar of motor vehicles stating the number of gallons  
4 of such fuel sold in the commonwealth by him during  
5 the preceding calendar month, on forms to be furnished  
6 by said registrar; and said report shall contain such fur-  
7 ther information as the registrar shall prescribe. On or  
8 before the first day of the calendar month succeeding the

9 filing of said report each distributor shall pay to the state  
10 treasurer a tax of one cent per gallon upon each gallon  
11 so reported. On or before the first day of each calendar  
12 month the registrar shall transmit to the state treasurer  
13 such information as shall show all taxes due from each  
14 distributor under the provisions of this act.

1 SECTION 5. Whenever any distributor shall make any  
2 distribution of fuels to any person, firm or corporation,  
3 upon representation that the same is to be used com-  
4 mercially or for the purposes of manufacture, he shall  
5 certify such sale to the registrar of motor vehicles on a  
6 form provided for such purpose. The registrar may re-  
7 quire such purchaser to certify to him, under oath, on  
8 forms furnished for such purpose, the use which is to be  
9 made of such fuels, and whether any portion or the whole  
10 of such fuels so purchased is to be used in the operation  
11 of motor vehicles. If any portion or the whole of such  
12 fuels so purchased is taxable under this act, then the  
13 purchaser shall be charged with the tax provided in this  
14 act and shall pay the same in accordance with the pro-  
15 visions hereof.

1 SECTION 6. Neither this act nor any provision hereof,  
2 except when specifically so stated, shall apply or be con-  
3 strued to apply to international or interstate commerce,  
4 except in so far as the same may be permitted under the  
5 provisions of the constitution of the United States and  
6 the acts of congress.

1 SECTION 7. Any distributor or purchaser of such fuels  
2 who shall violate any provision of this act shall be fined  
3 not more than two thousand dollars. Whenever any  
4 distributor or purchaser shall fail to pay any tax due

5 under the provisions of this act within the time limited  
6 herein, the attorney-general shall enforce payment of such  
7 tax by civil action against such distributor or purchaser  
8 for the amount of such tax, in a court of appropriate  
9 jurisdiction.

1 SECTION 8. All moneys received under this act shall  
2 be expended for the maintenance, construction and im-  
3 provement of highways.