

HOUSE No. 184

By Mr. Jones of Barnstable, petition of Ray D. Wells and Donald W. Nicholson that motor vehicles operated in municipal service be exempted from the provisions of the excise tax on gasoline and other fuels. Taxation.

The Commonwealth of Massachusetts

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

An Act exempting Motor Vehicles used in Municipal Service from the Provisions of the Law taxing Sales of Gasoline and Certain Other Motor Vehicle Fuel.

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 one (b) of chapter three hundred and
2 sixteen of the acts of nineteen hundred and twenty-
3 eight is hereby amended by adding after the word
4 "tracks" these words:—ambulances, fire engines
5 and apparatus, police patrol wagons and other ve-
6 hicles used by the police department of any city
7 or town or park board solely for the official busi-
8 ness of such department or board, road rollers or
9 street sprinklers,— so that said section one (b) of
10 chapter three hundred and sixteen of the acts of
11 nineteen hundred and twenty-eight, as amended,
12 shall read as follows:—"Motor vehicle" shall in-
13 clude any vehicle propelled by any power other
14 than muscular, except boats, tractors used ex-
15 clusively for agricultural purposes, and such ve-

16 hicles as run only on rails or tracks, ambulances,
17 fire engines and apparatus, police patrol wagons and
18 other vehicles used by the police department of
19 any city or town or park board solely for the of-
20 ficial business of such department or board, road
21 rollers or street sprinklers.

