

HOUSE No. 2071

The Commonwealth of Massachusetts

toxics into the environment and for minimizing the
associated with the use of toxic or hazardous substances and
of toxic or hazardous substances or hazardous

Committee on Ways and Means, to whom was re-
ferred the Bill relative to reports and payments in con-
nection with taxation of gasoline and other fuel used in
motor vehicles (House, No. 15), report that the same
ought to pass with an amendment substituting therefor
the accompanying bill (House, No. 2071).

For the committee,

ALBERT F. BIGELOW.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Eight.

AN ACT RELATIVE TO REPORTS AND PAYMENTS IN CONNECTION WITH TAXATION OF GASOLINE AND OTHER FUEL USED IN 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. Section four of chapter sixty-four A
2 of the General Laws, as appearing in the Tercentenary
3 Edition thereof, is hereby amended by striking out
4 the whole of said section and inserting in place thereof
5 the following new section:—

6 *Section 4.* Every distributor shall, on or before
7 the last day of each month, file with the commis-
8 sioner a return under oath, on a form to be furnished
9 by the commissioner, stating the number of gallons
10 of fuel sold by him in the commonwealth during the
11 preceding calendar month, and such return shall con-
12 tain or be accompanied by such further information
13 as the commissioner shall require. At the time of
14 filing such return, every distributor shall pay to the
15 commissioner for the account of the purchaser an
16 excise of two cents on each gallon of fuel sold by him
17 in the commonwealth during the calendar month
18 covered by the return.

1 SECTION 2. Chapter two hundred and forty-eight
2 of the acts of nineteen hundred and thirty-two, as
3 amended by chapter three hundred and thirty-six of
4 the acts of nineteen hundred and thirty-five, and as
5 amended by chapter three hundred and ninety-eight
6 of the acts of nineteen hundred and thirty-six, is
7 hereby further amended by striking out, in the sixth
8 line, the word “thirty-nine” and inserting in place
9 thereof the word:— forty-one, — so as to read as
10 follows:— The time during which the additional
11 excise tax of one cent is imposed on each gallon of
12 fuel, as defined in section one of chapter sixty-four A
13 of the General Laws, sold in the commonwealth, is
14 hereby extended to and including the thirtieth day of
15 April, nineteen hundred and forty-one, and the pro-
16 visions of section four of chapter one hundred and
17 twenty-two of the acts of nineteen hundred and thirty-
18 one shall apply to the tax so imposed during such
19 extended period.

