

By Mr. Shea of Quincy, petition of Charles L. Shea relative to the elimination of the excise tax on gasoline used for marine purposes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE ELIMINATION OF THE EXCISE TAX ON GASOLINE USED FOR MARINE PURPOSES.

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. Chapter 64A of the General Laws is hereby
2 amended by striking out paragraph (e), as inserted by section 2
3 of chapter 617 of the acts of 1957, and inserting in place thereof
4 the following paragraph:—

5 (e) "Purchaser" shall include, in addition to its usual mean-
6 ing, a distributor and unclassified importer in the case of a trans-
7 fer of fuel by a distributor or an unclassified importer into a
8 motor vehicle, or into a receptacle from which fuel is supplied
9 by him to his own or other motor vehicles, provided, however,
10 that it shall not include a distributor, an unclassified importer
11 or any person in the case of a transfer of fuel into a motor boat
12 or into a receptacle from which fuel is supplied or used for
13 marine purposes.

1 SECTION 2. Chapter 64A of the General Laws is hereby
2 further amended by striking out paragraph (f), as inserted by
3 section 3 of chapter 617 of the acts of 1957, and inserting in
4 place thereof the following paragraph:—

5 (f) "Sale" shall include, in addition to its usual meaning, the
6 transfer of fuel by a distributor or an unclassified importer into
7 a motor vehicle or into a receptacle from which fuel is supplied
8 by him to his own or other motor vehicles, provided, however,
9 that it shall not include a distributor, an unclassified importer
10 or any person in the case of a transfer of fuel into a motor boat
11 or into a receptacle from which fuel is supplied or used for marine
12 purposes.

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