

HOUSE No. 5292

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 7, 1971.

The committee on Taxation to whom was referred the message from His Excellency the Governor recommending legislation to increase the excises upon gasoline and special fuels for the purpose of providing additional revenue to cities and towns for highway purposes (House, No. 5219), report (in part on sections 1 to 12, inclusive and on section 14) that the accompanying bill (House, No. 5292) ought to pass.

For the committee,

JAMES A. O'BRIEN, JR.

The Commonwealth of Massachusetts

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

AN ACT INCREASING THE EXCISES UPON GASOLINE AND SPECIAL FUELS FOR THE PURPOSE OF PROVIDING ADDITIONAL REVENUE TO CITIES AND TOWNS FOR HIGHWAY PURPOSES.

1 *Whereas*, The deferred operation of this act would tend to
2 defeat its purpose, which is to provide additional funds to the
3 cities and towns for highway purposes through an increase in the
4 excises upon gasoline and special fuels, therefore it is hereby
5 declared to be an emergency law, necessary for the immediate
6 preservation of the public convenience.

*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. The first paragraph of section 4 of chapter 64A
2 of the General Laws, as most recently amended by section 1 of
3 chapter 721 of the acts of 1969, is hereby further amended by
4 striking out the second sentence and inserting in place thereof
5 the following sentence:—At the time of filing such return, every
6 distributor shall pay for the account of the purchaser an excise of
7 seven and one half cents on each gallon of fuel sold by him in the
8 commonwealth during the calendar month covered by the return.

1 SECTION 2. The second paragraph of said section 4 of said
2 chapter 64A, as inserted by section 2 of said chapter 721 of the
3 acts of 1969, is hereby amended by striking out the second
4 sentence and inserting in place thereof the following sentence:
5 At the time of filing such return, every unclassified importer shall
6 pay to the commissioner for the account of the ultimate
7 purchaser an excise of seven and one half cents on each gallon of
8 fuel imported or caused to be imported during the calendar
9 month covered by the return.

1 SECTION 3. Said chapter 64A is hereby further amended by
2 striking out section 13, as most recently amended by sections 1
3 and 2 of chapter 878 of the acts of 1970, and inserting in place
4 thereof the following section:—

5 *Section 13.* All sums received under this chapter shall be paid
6 into the treasury of the commonwealth and credited as follows:—

7 (a) Forty percent of the excise imposed by section four and all
8 sums received as penalties, forfeiture, interest, costs of suits and
9 fines, less all amounts allowed for reimbursement under sections
10 seven and seven A except as hereinafter provided, shall be
11 credited to the Highway Fund and reserved in the highway debt
12 service account to be used solely to meet payments of interest
13 and principal on debt service obligations of the Highway Fund.

14 (b) Whereas not less than one and fifty-six hundredths percent
15 of the excise imposed by section four is obtained from the sale or
16 importation of fuel used in producing or generating power for
17 the operation of watercraft of every description, except sea-
18 planes, two thirds of said amount, after deducting all reimburse-
19 ments allowed to persons who have used such fuel in producing
20 or generating power in the operation of such watercraft, shall be
21 credited as follows:—one sixth to the inland fisheries and game
22 fund established by section two of chapter one hundred and
23 thirty-one; two sixths to the public access fund established by
24 section seventeen of chapter twenty-one; two sixths to the
25 marine fisheries fund established by section two A of chapter one
26 hundred and thirty; and one sixth to the recreational boating
27 fund established by section sixteen of chapter ninety B; and one
28 third of said amount shall be credited as follows:—one sixth to
29 the division of sanitary engineering in the department of public
30 health to continue aquatic weed control program and five sixths
31 to the harbors and inland waters maintenance fund established
32 by section one B of chapter ninety-one.

33 (c) Thirteen and thirty-three hundredths percent of the excise
34 imposed by section four and all sums received as penalties,
35 forfeiture, interest, costs of suits and fines, less all amounts
36 allowed for reimbursement under section seven and seven A,
37 except as hereinbefore provided, shall be credited to the Highway
38 Fund and used solely for reimbursing cities and towns for the
39 costs incurred in maintaining and policing city or town streets or
40 roads.

41 (d) The balance of the excise imposed by section four and all
42 sums received as penalties, forfeiture, interest, costs of suits and
43 fines, less all amounts allowed for reimbursement under sections
44 seven and seven A, except as hereinbefore provided, shall be
45 credited to the Highway Fund and used for highway main-
46 tenance.

1 SECTION 4. Section 4 of chapter 64E of the General Laws, as
2 most recently amended by section 3 of chapter 721 of the acts of
3 1969, is hereby further amended by striking out the second
4 sentence and inserting in place thereof the following sentence:—
5 At the time of filing such return, every licensee shall pay to the
6 commissioner for the account of the purchaser an excise of seven
7 and one half cents on each gallon of special fuels sold or used by
8 him in the commonwealth during the preceding calendar month
9 covered by the return.

1 SECTION 5. Said chapter 64E is hereby further amended by
2 striking out section 13, as inserted by section 1 of chapter 619 of
3 the acts of 1956, and inserting in place thereof the following
4 section:—

5 *Section 13.* All sums received under this chapter shall be paid
6 into the treasury of the commonwealth and credited as follows:—

7 (a) Forty percent of the excise imposed by this chapter and all
8 sums received as penalties, forfeiture, interest, costs of suits and
9 fines, shall be credited to the Highway Fund and reserved in the
10 highway debt service account to be used solely to meet payments
11 of interest and principal on debt service obligations of the
12 Highway Fund.

13 (b) Thirteen and thirty-three hundredths percent of the excise
14 imposed by this chapter and all sums received as penalties,
15 forfeitures, interest, costs of suits and fines, shall be credited to
16 the Highway Fund and used solely for reimbursing cities and
17 towns for the costs incurred in maintaining and policing city
18 town streets or roads.

19 (c) The balance of the excise imposed by this chapter and all
20 sums received as penalties, forfeiture, interest, costs of suits and
21 fines, shall be credited to the Highway Fund and used for
22 highway maintenance.

1 SECTION 6. Section 3 of chapter 64F of the General Laws, as
2 most recently amended by section 5 of chapter 451 of the acts of
3 1965, is hereby further amended by striking out the first
4 sentence and inserting in place thereof the following sentence:—
5 Any person who, having acquired fuel or special fuels outside the
6 commonwealth, shall use the same for the propulsion of motor
7 vehicles upon or over the highways of the commonwealth, or
8 who has in his possession fuel or special fuels so acquired for
9 such use, including persons who although not residents of the
10 commonwealth shall regularly or habitually use and operate
11 motor vehicles over the highways of the commonwealth, shall be
12 subject to an excise for the privilege of using said highways at the
13 rate of seven and one half cents per gallon.

1 SECTION 7. Section 6 of said chapter 64F, as most recently
2 amended by section 4 of chapter 721 of the acts of 1969, is
3 hereby further amended by striking out the second sentence and
4 inserting in place thereof the following sentence:—At the time of
5 filing such return every licensee shall pay to the commissioner
6 the excise due at the rate of seven and one half cents on each
7 gallon of fuel and special fuels used by him in the commonwealth
8 during the calendar quarter covered by the return.

1 SECTION 8. Said chapter 64F is hereby further amended by
2 striking out section 14, as inserted by section 2 of chapter 619 of
3 the acts of 1956, and inserting in place thereof the following
4 section:—

5 *Section 14.* All sums received under this chapter shall be paid
6 into the treasury of the commonwealth and credited as follows:—

7 (a) Forty percent of the excise imposed by this chapter and all
8 sums received as penalties, forfeitures, interest, costs of suits and
9 fines, shall be credited to the Highway Fund and reserved in the
10 highway debt service account to be used solely to meet payments
11 of interest and principal on debt service obligations of the
12 Highway Fund.

13 (b) Thirteen and thirty-three hundredths percent of the excise
14 imposed by this chapter and all sums received as penalties,
15 forfeitures, interest, costs of suits and fines, shall be credited to
16 the Highway Fund and used solely for reimbursing cities and
17 towns for the costs incurred in maintaining and policing city or
18 town streets or roads.

19 (c) The balance of the excise imposed by this chapter and all
20 sums received as penalties, forfeitures, interest, costs of suits and
21 fines, shall be credited to the Highway Fund and used for
22 highway maintenance.

1 SECTION 9. Every person other than a licensed distributor, as
2 defined in section one of chapter sixty-four A of the General
3 Laws, who at the commencement of business on the day next
4 following the effective date of this act has on hand for sale or use
5 fuel, as defined in section one of said chapter sixty-four A, other
6 than such fuel as is wholly contained within the fuel supply tank
7 of a motor vehicle, shall make and file with the commissioner of
8 corporations and taxation within twenty days thereafter a return
9 subscribed under penalties of perjury showing a complete
10 inventory of such fuel, and shall, at the time he is required to file
11 such return, pay an additional tax on such fuel at the rate of one
12 cent per gallon. All provisions of said chapter sixty-four A
13 relative to the collection, payment, abatement, verification and
14 administration, including penalties, shall be applicable to the tax
15 imposed by this section. All sums received under this section,
16 including penalties, forfeiture, interest, costs of suits and fines,
17 shall be credited to the Highway Fund and used solely for
18 reimbursing cities and towns for the costs incurred in maintaining
19 and policing city or town streets or roads.

1 SECTION 10. Every person other than a licensed supplier, as
2 defined in section one of chapter sixty-four E of the General
3 Laws, who at the commencement of business on the day next
4 following the effective date of this act has on hand for sale or use
5 special fuels, as defined in section one of said chapter sixty-four
6 E, other than such special fuels as is wholly contained within the
7 fuel supply tank of a motor vehicle shall make and file with the
8 commissioner of corporations and taxation within twenty days
9 thereafter a return subscribed under the penalties of perjury
10 showing a complete inventory of such special fuels, and shall, at
11 the time he is required to file such return, pay an additional tax
12 on such special fuels at the rate of one cent per gallon. All
13 provisions of said chapter sixty-four E relative to the collection,
14 payment, abatement, verification and administration, including
15 penalties, shall be applicable to the tax imposed by this section.

16 All sums received under this section, including penalties, for-
17 feitures, interest, costs of suits and fines, shall be credited to the
18 Highway Fund and shall be used solely for reimbursing cities and
19 towns for the costs incurred in maintaining and policing city or
20 town streets or roads.

1 SECTION 11. Section nine of chapter seven hundred and
2 eighty-two of the acts of nineteen hundred and sixty-two and
3 section nine of chapter four hundred and fifty-one of the acts of
4 nineteen hundred and sixty-five shall not apply to the proceeds
5 of the excises imposed by chapters sixty-four A, sixty-four E and
6 sixty-four F of the General Laws, as amended by this act, and
7 shall not apply, after thirty days following the effective date of
8 this act, to the proceeds of the excises imposed by said chapters
9 prior to their amendment by this act.

1 SECTION 12. Notwithstanding any provision of chapters
2 sixty-four A, sixty-four E and sixty-four F of the General Laws,
3 as amended by this act, the amount to be paid by every
4 distributor, unclassified importer and licensee under said chapters
5 for fuels and special fuels sold or used in the commonwealth or
6 imported or caused to be imported into the commonwealth prior
7 to the day next following the effective date of this act shall be
8 six and one half cents on each gallon so sold, used, imported or
9 caused to be imported.

1 SECTION 13. Sections one, two, four, six and seven shall take
2 effect on the day next following the effective date of this act and
3 shall apply to all fuel and special fuels on hand, sold or used in
4 the commonwealth or imported or caused to be imported into
5 the commonwealth on and after said date. Sections nine to
6 twelve, inclusive, of this act shall take effect upon passage of this
7 act. Sections three, five and eight shall apply with respect to all
8 sums received under chapters sixty-four A, sixty-four E and
9 sixty-four F of the General Laws, as amended by this act; and to
10 all sums received under said chapters prior to their amendment
11 by this act after thirty days following the effective date of this
12 act.

The first part of the report deals with the general situation in the country and the progress of the work during the year. It is followed by a detailed account of the various projects and the results achieved. The report concludes with a summary of the work done and a list of the publications issued during the year.

The second part of the report deals with the financial situation of the institution. It gives a detailed account of the income and expenditure for the year and shows how the funds have been used for the various projects. It also mentions the amount of the grant received from the Government and the amount of the subscription received from the public.

The third part of the report deals with the personnel of the institution. It gives a list of the staff members and their duties and mentions the names of the students who have been admitted during the year. It also mentions the names of the members of the Council and the names of the members of the various committees.

The fourth part of the report deals with the publications issued during the year. It gives a list of the books, pamphlets, and journals published and mentions the names of the authors and the titles of the works. It also mentions the amount of the grant received from the Government for the publication of the works.

The fifth part of the report deals with the general progress of the work during the year. It mentions the various projects that have been completed and the results achieved. It also mentions the amount of the grant received from the Government and the amount of the subscription received from the public.

The sixth part of the report deals with the financial situation of the institution. It gives a detailed account of the income and expenditure for the year and shows how the funds have been used for the various projects. It also mentions the amount of the grant received from the Government and the amount of the subscription received from the public.

The seventh part of the report deals with the personnel of the institution. It gives a list of the staff members and their duties and mentions the names of the students who have been admitted during the year. It also mentions the names of the members of the Council and the names of the members of the various committees.