

HOUSE No. 4795

By Mr. Morini of Northampton, petition of Louis J. Morini and another for legislation to authorize an additional tax on aviation fuel. Taxation.

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING AN ADDITIONAL TAX ON AVIATION 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 The commissioner of corporations and taxation is hereby
2 authorized and directed to collect an additional tax of one cent
3 per gallon on aviation fuel sold. All annual proceeds from said
4 tax, not to exceed one hundred thousand dollars, shall be
5 expended by the civil air patrol under the administration and
6 control of the Massachusetts aeronautics commission. Any
7 money collected in excess of one hundred thousand dollars shall
8 be deposited by the state treasurer in an airport trust fund, which
9 fund shall be under the administration and control of the
10 Massachusetts aeronautics commission. The purpose of said fund
11 shall be to finance from time to time the establishment and
12 maintenance of general aviation airports throughout the com-
13 monwealth.

