

SENATE No. 1154

By Mr. McCarthy, a petition (accompanied by bill, Senate, No. 1154) of Robert E. McCarthy for legislation to provide for the exemption by the Commonwealth of gasoline excise taxes on motor fuels purchased either directly or through contract services for the sole purpose of transporting school children to and from school. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE EXEMPTION BY THE COMMONWEALTH OF GASOLINE EXCISE TAXES ON MOTOR FUELS PURCHASED EITHER DIRECTLY OR THROUGH CONTRACT SERVICES FOR THE SOLE PURPOSE OF TRANSPORTING SCHOOL CHILDREN TO AND FROM SCHOOL.

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 sixty-four A of the General Laws is
2 hereby amended by inserting after section seven A the follow-
3 ing new section: —

4 *Section 7B.* School systems or districts owning their own
5 buses shall be exempt from the gasoline excise tax imposed
6 by this chapter for gasoline purchased to transport school
7 children to and from school as required by chapter seventy-
8 one, section seven B and chapter seventy-four section eight A.

9 School systems or districts contracting for transportation
10 service shall likewise be exempt from the gasoline excise tax
11 imposed by this chapter provided that the school system or
12 district agrees to purchase all gasoline used by the contractor
13 for the exclusive purpose of transporting school children to
14 and from school as required by chapter seventy-one, section
15 seven B and chapter seventy-four section eight A. Gasoline
16 purchased by the school system or district may be delivered to
17 either the school system's or district's storage area, or the
18 contractor's storage facilities. Immediately upon delivery,
19 the gasoline shall be deemed the sole property of the con-
20 tractor and upon delivery the school system or district shall

21 be credited by the contractor for the actual cost of the gaso-
22 line on the sums due for fulfillment of the contract.

23 The commissioner shall have full power and authority to in-
24 spect school system or district purchase orders for gasoline to
25 be used exclusively in the transportation of students to and
26 from school in addition to other records or reports from school
27 systems or districts which he in his discretion may require.

1 SECTION 2. This act shall take effect upon its passage.