

HOUSE No. 400

By Mr. Decas of Wareham, petition of Charles N. Decas for legislation to exempt cities and towns from the special fuels excise. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Seven.

AN ACT EXEMPTING CITIES AND TOWNS FROM THE SPECIAL FUELS EXCISE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 64E of the General Laws is hereby amended by inserting
- 2 after section 5 the following section: —
- 3 Section 5A. No excise shall be due under this chapter on any
- 4 special fuels which are purchased by any city or town and used for
- 5 municipal purposes.

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