

By Mr. Vigneau of Burlington, petition of Robert A. Vigneau and another that disabled veterans and handicapped persons be reimbursed for amounts paid for gasoline taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR STATE GASOLINE TAX REIMBURSEMENTS FOR DISABLED VETERANS AND HANDICAPPED PERSONS.

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

1 Chapter 64A of the General Laws is hereby amended by
2 striking out section 7, as most recently amended by section 1
3 of chapter 503 of the acts of 1963, and inserting in place
4 thereof the following section: —

5 *Section 7.* Any person who shall buy any fuel on which an
6 excise has been paid or is chargeable under this chapter, and
7 shall consume the same in any manner except on a farm for
8 farming purposes or in the operation of motor vehicles upon or
9 over highways, whether or not such vehicles are registered
10 under the provisions of section five of chapter ninety, or any
11 person who shall buy any fuel on which an excise has been
12 paid or is chargeable under this chapter and is a disabled
13 veteran or handicapped person whose vehicle bears the dis-
14 tinctive number plate authorized by section two of chapter
15 ninety of the General Laws, shall be reimbursed the amount of
16 said excise in the manner and subject to the conditions herein-
17 after set forth; provided, however, that any turnpike con-
18 structed by the Massachusetts Turnpike Authority in ac-
19 cordance with chapter three hundred and fifty-four of the acts
20 of nineteen hundred and fifty-two, as amended, shall not be
21 considered a highway for the purposes of this chapter until
22 such turnpike shall have become a part of the state highway

23 system as provided in section seventeen of said chapter three
24 hundred and fifty-four. All claims for reimbursement shall be
25 for not less than one dollar, shall be made by affidavit in such
26 form and containing such information as the state tax com-
27 mission shall prescribe, shall be accompanied by original in-
28 voices or sales receipts of fuel and in the case of claims for
29 reimbursement for tax on fuel consumed on said turnpike, shall
30 be made with respect to a calendar half year and shall be
31 accompanied by the toll receipts given to users of said turnpike
32 or invoices rendered to such users by said Authority. All claims
33 for reimbursement shall be filed with the commissioner within
34 two years from the date of purchase or invoice of fuel; except
35 claims for reimbursement of the excise paid for fuel used in
36 producing or generating power for the operation of water-craft
37 of every description, other than a seaplane, which shall be filed
38 within six months from the date of purchase or invoice of such
39 fuel. Such toll receipts given to users of said turnpike or
40 invoices rendered to such users by the said Authority shall be
41 accepted by the commissioner as evidence of the use on said
42 turnpike of fuel in the proportion of one gallon for each
43 fifteen miles of indicated travel by passenger cars, ambulances,
44 hearses, motorcycles and light trucks, and in the proportion of
45 one gallon for each five miles of indicated travel by all other
46 trucks and buses. No claims for reimbursement for tax on fuel
47 consumed on said turnpike shall be allowed unless it shall
48 appear from said toll receipts or invoices and from said invoices
49 or sales receipts of fuel that the purchase of the fuel which is
50 the basis for the claim of reimbursement took place on the
51 same or any one of the three preceding calendar days as the
52 travel on said turnpike or unless evidence satisfactory to the
53 commissioner is furnished that such fuel was transferred from
54 bulk to the vehicle tank within the same period. The com-
55 missioner may require such further information as he shall
56 deem necessary for the determination of such claims, and shall
57 transmit all claims approved by him to the comptroller for
58 certification; and the amount approved by the commissioner
59 and certified as aforesaid shall be paid forthwith from the
60 proceeds of the excise tax levied under this chapter, without

61 specific appropriation, provided, however, that reimbursements
62 made to disabled veterans and handicapped persons shall only
63 apply to the first three hundred dollars of fuel purchased in
64 any one taxable year.

