

# HOUSE . . . . . No. 4819

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By Mr. Henry of Beverly, petition of James R. Henry for legislation to further regulate the gas tax. Taxation.

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## The Commonwealth of Massachusetts

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

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### AN ACT FURTHER REGULATING THE GAS TAX.

*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 of chapter 64A of the General Laws is hereby amended  
2 by striking out paragraph (L) as amended by sections 36 and 37  
3 of chapter 121 of the acts of 1990 and inserting in place thereof  
4 the following paragraph: —

5 (L) "Tax per gallon". ten percent of the average price, as  
6 determined by the commissioner for each calendar quarter,  
7 computed to the nearest tenth of a cent per gallon; provided,  
8 however, that such tax shall not be less than eleven cents per  
9 gallon.

