

HOUSE No. 1498

By Mr. Piemonte of Boston, petition of Gabriel Francis Piemonte that dry cleaners be exempted from paying gasoline excise upon the filing of certain certificates. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO EXEMPT DRY CLEANERS FROM PAYING GASOLINE EXCISE UPON FILING OF CERTIFICATE OF EXEMPTION.

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 7 of chapter 64A of the General Laws is
2 hereby amended by inserting thereafter a new section:
3 *Section 7A.* Any person, partnership, corporation
4 or other business entity engaged in any activity con-
5 nected with the cleaning, dyeing, wetcleaning inci-
6 dental to drycleaning, spotting, finishing or pressing
7 of any fabric, which shall buy any solvent, on which
8 an excise is chargeable under this chapter, and shall
9 consume the same in any manner except in the opera-
10 tion of motor vehicles upon or over highways, shall be
11 exempt from paying the excise under this chapter
12 upon filing a certificate of exemption with the com-
13 missioner in such form and containing such informa-
14 tion as the commissioner shall prescribe.

