

By Mr. Fitzgerald of Boston, petition of Kevin W. Fitzgerald for legislation to provide for payment of the Massachusetts Bay Transportation Authority deficit through a payroll excise tax. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT PROVIDING FOR THE PAYMENT OF THE MBTA DEFICIT THROUGH A PAYROLL EXCISE TAX.

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

The General Laws are hereby amended by inserting after Chapter 64I the following chapter: —

**CHAPTER 64J.**

**Massachusetts Bay Transportation Authority Payroll Excise Tax.**

1 *Section 1.* There shall be imposed an excise tax on payrolls in  
2 those cities and towns within the Massachusetts Bay Transporta-  
3 tion Authority area where the net cost of local service for the  
4 Massachusetts Bay Transportation Authority, assessed by the  
5 commonwealth, exceeds five thousand dollars in any fiscal year.  
6 This excise shall be used to pay the net cost of local service as  
7 provided in sections ten through twelve of chapter one hundred  
8 and sixty-one A.

9 *Section 2.* The Massachusetts Bay Transportation Authority  
10 Payroll Excise Tax shall be collected by the commonwealth and  
11 used only for the purposes stated in this chapter.

12 *Section 3.* The excise tax imposed by section one shall be levied  
13 proportionately within each city or town affected and taxes so  
14 collected shall be used solely for the payment of the net cost of local  
15 service in the city or town in which they are collected.

