

# SENATE . . . . . No. 1500

By Mr. White, a petition (accompanied by bill, Senate, No. 1500) of Jennifer L. Miller and W. Paul White for legislation to provide incentive tax relief for users of low emission vehicles. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT PROVIDING INCENTIVE TAX RELIEF FOR USERS OF LOW EMISSION VEHICLES.

*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 4 of Chapter 64E of the General Laws, 1988 Official  
2 Edition, is amended by adding the following paragraph at the end  
3 thereof:

4 Until July 1, 1997, the tax imposed by this section shall not  
5 apply to sale of fuel for use in a vehicle propelled by liquified gas  
6 or compressed methane natural gas where said vehicle is part of  
7 a fleet of ten or more vehicles so fueled, owned by a person, trust,  
8 corporation, partnership, or sole proprietorship. The commis-  
9 sioner shall establish regulations to provide for exemption from  
10 tax of such fuel for said vehicle for reimbursement after collection  
11 of any tax charged for fuel so used.

