

By Mr. Cahir of Bourne, petition of the Massachusetts Municipal Association, Mary Jane Simmons and other members of the House relative to distribution of the motor fuel excise tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE LOCAL SHARE OF MOTOR FUEL EXCISES COLLECTIONS.

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. Chapter 29 of the General Laws, as appearing in
2 the Massachusetts General Laws Annotated, is hereby amended
3 by inserting after section 2U the following new section:—
4 Section 2V. There shall be established and set up upon the
5 books of the commonwealth a separate fund, to be known as the
6 Local Roads Fund. Said fund shall consist of forty-seven and six-
7 tenths percent of all monies received as excises in a fiscal year
8 under chapter sixty-four A, chapter sixty-four E and chapter sixty-
9 four F and such other monies as may be credited to the fund. Such
10 monies shall be distributed and paid by the state treasurer to cities
11 and towns in the fiscal year in which they are received by the state
12 according to the schedule specified in section eighteen B of chap-
13 ter fifty-eight. Such monies shall be distributed and paid to cities
14 and towns to be used solely for the construction, improvement,
15 repair, maintenance, and policing of local roads, including any
16 unpaved public ways, as such purposes are described in section
17 thirty-one of chapter eighty-one and in subdivision (a) of
18 clause (2) of section thirty-four of chapter ninety, for the construc-
19 tion of salt storage sheds, and for the repair, replacement or
20 removal of underground municipal public works fuel tanks. All
21 such monies received shall be apportioned for distribution and
22 payment in accordance with the allocations specified in section
23 thirteen of chapter sixty-four A, section thirteen of chapter sixty-

24 four E and section fourteen of chapter sixty-four F. The further
25 apportionment of such monies for distribution and payment to the
26 several cities and towns shall be in accordance with the provi-
27 sions, as applicable, of said section thirty-one of chapter eighty-
28 one and, as applicable, in proportion to the allocations to cities
29 and towns under subparagraph (c) of section three of chapter
30 thirty-three of the acts of nineteen hundred and ninety-one.

1 SECTION 2. Section 18B of Chapter 58 of the General Laws,
2 as appearing in the Massachusetts General Laws Annotated, is
3 hereby amended by striking out the first and second paragraphs
4 and inserting in place thereof the following paragraphs:—

5 The state treasurer in each fiscal year shall distribute and pay to
6 the several cities and towns the entirety of the Local Roads Fund
7 established by section two V of chapter twenty-nine including all
8 sums allocated therefor under the provisions of section thirteen of
9 chapter sixty-four A, section thirteen of chapter sixty-four E,
10 section fourteen of chapter sixty-four F. Said distributions and
11 payments shall be made in four payments with the first on or
12 before September thirtieth, the second on or before December
13 thirty-first, the third on or before March thirty-first, and the fourth
14 on or before June thirtieth. Each of the first three payments shall
15 be equal to one-quarter of the estimated sums to be credited to the
16 Local Roads Fund. The fourth payment shall be equal to the full
17 amount of any undistributed and unpaid sum at the end of
18 the fiscal year.

19 The commissioner of highways shall calculate annually the
20 amounts apportioned to each city and town under this section and
21 shall send written notification of such amounts by September
22 first of each year to the state treasurer and the commissioner of
23 revenue. The commissioner of revenue shall include such amounts
24 in the notification to the assessors of each city and town under
25 section twenty-five A. Such amounts shall be included by the
26 assessors in estimated receipts in determining the rate of taxation
27 to be levied on taxable property on each city and town to the
28 extent that such amounts or any portion thereof are appropriated
29 for use in a fiscal year.

1 SECTION 3. Section 13 of chapter 64A of the General Laws,
2 as appearing in the Massachusetts General Laws Annotated, is

3 hereby amended by striking subparagraphs (a) and (c) and insert-
4 ing in place thereof the following subparagraphs:—

5 (a) thirty-six percent shall be credited to the Highway Fund;
6 (c) forty-seven and six-tenths percent shall be credited to the
7 Local Roads Fund established by section two V of chapter twenty-
8 nine and shall be used solely for distributions and payments by the
9 state treasurer to cities and towns for appropriation for municipal
10 roadway-related programs and projects, provided, that fifteen and
11 seventy-six one hundredths percent of any amount credited to the
12 fund shall be distributed and paid to cities and towns for the
13 construction, maintenance and policing of municipal streets or
14 roads as provided in section thirty-one of chapter eighty-one; pro-
15 vided further, that eighty-four and twenty-four one hundredths
16 percent shall be distributed and paid to cities and towns for the
17 construction, reconstruction and improvement, including surface
18 treatments, so-called, of town and county ways, including
19 unpaved public ways, as such purposes are described in subdivi-
20 sion (a) of clause (2) of section thirty-four of chapter ninety, for
21 the construction of salt storage sheds, and for the repair, replace-
22 ment or removal of underground municipal public works fuel
23 tanks, and provided further, that the assessment provisions of
24 section twenty of chapter fifty-nine shall not apply to any distribu-
25 tions under this section.

1 SECTION 4. Chapter 64E of the General Laws, as appearing
2 in the Massachusetts General Laws Annotated, is hereby amended
3 by striking out section 13 and inserting in place thereof the
4 following section:—

5 Section 13. Fifty-two and four-tenths percent of all sums
6 received under this chapter as excises, penalties, forfeitures,
7 interest, costs of suits and fines shall be credited to the Highway
8 Fund, and forty-seven and six-tenths percent of such sums shall be
9 credited to the Local Roads Fund established by section two V of
10 chapter twenty-nine and shall be used solely for distributions and
11 payments by the state treasurer to cities and towns for the
12 construction, maintenance and policing of municipal streets or
13 roads as provided in section thirty-one of chapter eighty-one.

1 SECTION 5. Chapter 64F of the General Laws, as appearing in
2 the Massachusetts General Laws Annotated, is hereby amended

3 by striking out section 14 and inserting in place thereof the
4 following section:—

5 Section 14. Fifty-two and four-tenths percent of all sums
6 received under this chapter as excises, penalties, forfeitures,
7 interest, costs of suits and fines shall be credited to the Highway
8 Fund, and forty-seven and six-tenths percent of such sums shall be
9 credited to the Local Roads Fund established by section two V of
10 chapter twenty-nine and shall be used solely for distributions and
11 payments by the state treasurer to cities and towns for the
12 construction, maintenance and policing of municipal streets or
13 roads as provided in section thirty-one of chapter eighty-one.

1 SECTION 6. Section 31 of Chapter 81 of the General Laws, as
2 appearing in the Massachusetts General Laws Annotated, is
3 hereby amended by striking out the first paragraph and inserting
4 in place thereof the following paragraph:—

5 The portion of the Local Roads Fund allocated for distributions
6 and payments by the state treasurer to cities and towns for the
7 construction, maintenance, or policing of local streets and roads
8 shall be annually apportioned among the several cities and towns
9 as follows:

10 (a) the amount apportioned to each city and town in a fiscal
11 year shall be the amount of the “equalizing municipal highway
12 distribution” for such city or town multiplied by the number of
13 miles of streets and roads in such city or town. The “equalizing
14 municipal highway distribution” for such city or town shall be the
15 total of a basic mileage allowance of four hundred dollars plus an
16 additional road use allowance of seven dollars per motor vehicle
17 per road mile less an equalizing deduction of ten cents per one
18 thousand dollars of equalized valuation per mile.

1 SECTION 7. Section 31 of Chapter 81 of the General Laws, as
2 appearing in the Massachusetts General Laws Annotated, is
3 hereby amended by striking out the third and fourth paragraphs
4 and inserting in place thereof the following paragraph:—

5 The commissioner of highways shall calculate annually the
6 amounts apportioned to each city and town under this section and
7 shall send written notification of such amounts by September
8 first of each year to the state treasurer and the commissioner of
9 revenue.