

By Mr. Norton of Fall River, petition of Thomas C. Norton and another relative to the taxation of alcohol used in the production of gasohol. Taxation.

---

---

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty.

---

AN ACT RELATIVE TO THE GASOHOL.

*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. Notwithstanding the provisions of paragraph (d)  
2 of section one of chapter sixty-four A of the General Laws, alcohol  
3 not produced from petroleum, natural gas or coal shall not be  
4 considered a fuel under the provision of said chapter sixty-four A  
5 and shall not be subject to taxation at the rate of more than four  
6 and one half cents on each gallon under the provision of said  
7 chapter sixty-four A when used with a fuel as so defined in said  
8 paragraph (d).

1 SECTION 2. Notwithstanding the provisions of paragraph (c)  
2 of section one of chapter sixty-four E of the General Laws, alcohol  
3 not produced from petroleum, natural gas or coal shall not be  
4 considered a special fuel under the provision of said chapter sixty-  
5 four E and shall not be subject to taxation at the rate of more than  
6 four and one half cents on each gallon under the provision of said  
7 chapter sixty-four E when used with a special fuel as so defined in  
8 said paragraph (c).

1 SECTION 3. Notwithstanding the provision of paragraph (c)  
2 of section one of chapter sixty-four F of the General Laws, alcohol  
3 not produced from petroleum, natural gas or coal shall not be  
4 considered a fuel under the provision of said chapter sixty-four F

5 and shall not be subject to taxation at the rate of more than four  
6 and one half cents on each gallon under the provision of said  
7 chapter sixty-four F. when used with a fuel as so defined in said  
8 paragraph (c).

1 SECTION 4. Notwithstanding the provisions of paragraph (d)  
2 of said section one of said chapter sixty-four F of the General  
3 Laws, alcohol not produced from petroleum, natural gas or coal  
4 shall not be considered a special fuel under the provision of said  
5 chapter sixty-four F and shall not be subject to taxation at the rate  
6 of more than four and one half cents on each gallon under the  
7 provision of said chapter sixty-four F when used with a special fuel  
8 as so defined in said paragraph (d).

1 SECTION 5. The division of standards shall establish by regu-  
2 lation standards for calculating percentage quantities of alcohol  
3 and maximum permissible percentages of water content and other  
4 contaminants allowed in alcohol mixed with gasoline in order for  
5 such mixtures of gasoline and alcohol to qualify for the reduction  
6 under the provisions of chapters sixty-four A, sixty-four E and  
7 sixty-four F of the General Laws, as inserted by sections one to  
8 four, inclusive, of this act. Such regulations shall be promulgated  
9 in final effective form no later than ninety days after the passage of  
10 this act.

1 SECTION 6. Notwithstanding the provisions of chapter sixty-  
2 four H alcohol, not produced from petroleum, natural gas or coal  
3 shall not be subject to taxation at the rate of more than four and  
4 one half cents on each gallon under the provisions of said chapter  
5 sixty-four H when used with a fuel or special fuel as defined in  
6 chapters sixty-four A, sixty-four E or sixty-four F.

1 SECTION 7. This act shall take effect as of January first, nine-  
2 teen hundred and eighty and shall cease to be operative as of  
3 December thirty-first, nineteen hundred and eighty-five.