

# HOUSE . . . . . No. 1955

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By Mr. Murphy of Peabody, petition of John E. Murphy, Jr., that non-commercial facilities be exempt from the tax provision and record keeping provisions relative to Diesel powered vehicles. Taxation.

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## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

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### AN ACT EXEMPTING NON-COMMERCIAL VEHICLES FROM THE TAX PROVISION AND RECORD KEEPING PROVISIONS RELATIVE TO DIESEL POWERED 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 1 of chapter 64E of the General Laws is hereby amended  
2 by striking out clause (f) and inserting in place thereof the follow-  
3 ing clause: —

4 (f) "User of special fuels", any person, including a supplier or  
5 user-seller, who owns or leases any special fuels propelled motor  
6 vehicle operated over the highways of this commonwealth, except  
7 users of vehicles designed and used primarily for non-commercial  
8 use having a fuel tank capacity of less than twenty gallons.

