

By Mr. Serra of Boston, petition of Emanuel G. Serra and Francis D. Doris for legislation to further define the disposition of unrefunded marine gasoline taxes.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT FURTHER DEFINING THE DISPOSITION OF THE UNREFUNDED MARINE GASOLINE TAX.

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. Section 13 of Chapter 64A of the General Laws as
2 inserted by section two of Chapter 481 of the Acts of 1979 is hereby
3 amended by striking out paragraphs (a) and (b) of said section and
4 inserting in place thereof the following paragraphs:

5 (a) Eighty one and thirty six hundredths per cent shall be credited
6 to the Highway fund.

7 (b) Whereas not less than one percent of the excise imposed by
8 section four is obtained from the sale of importation of fuel used in
9 producing or generating power for the operation of watercraft of
10 every description, except seaplanes, said amount shall be credited
11 to the following funds in the following manner:

12 Twenty hundredths of one percent shall be credited to the inland
13 fisheries and game fund established by section two of Chapter one
14 hundred and thirty-one.

15 Eighty hundredths of one percent shall be credited to the Harbor
16 and Inland Waters Maintenance Fund established by section ten C
17 of Chapter ninety-one.

1 SECTION 2. Chapter 91 of the General Laws is hereby amend-
2 ed by inserting after section 10 A the following section:

3 *Section 10C.* Any sums which may be credited under clause (b)
4 of section thirteen of Chapter sixty-four A and all sums received by

5 the commonwealth from the federal government on account of the
6 activities of the department relative to the continuous maintenance,
7 dredging and cleaning of all areas within the harbors, inland waters
8 and great ponds of the commonwealth and for the purpose of
9 carrying out the provisions of section thirty-one of Chapter ninety-
10 one shall be credited to a fund to be known as the Harbors and
11 Inland Waters Maintenance Fund. All monies in said fund shall be
12 appropriated only for the purpose of continuous maintenance,
13 dredging, and cleaning of the harbors, inland waters and great
14 ponds of the commonwealth by the department through its divi-
15 sion of waterways in order to protect the wetlands of the common-
16 wealth. The department shall select sites for the disposal of dredged
17 or excavated materials.

1 SECTION 3. Section 3B of Chapter 283 of the Acts of 1976 is
2 hereby amended by striking out the words, "Harbor and Inland
3 Waters Maintenance Fund".