

Accompanying the sixteenth recommendation of the Department of Revenue (House, No. 237). Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO REIMBURSEMENT OF FUEL TAXES ON ACCOUNT OF
TURNPIKE USE.

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 7 of chapter 64A of the General Laws,
2 as amended by section 351 of chapter 150 of the acts of 1990, is
3 hereby further amended by striking out the fourth sentence and
4 inserting in place thereof the following sentence: — Such toll
5 receipts given to users on said turnpike or invoices rendered to
6 such users by the said authority shall be accepted by the
7 commissioner as evidence of the use on said turnpike of fuel in
8 the proportion of one gallon for each twenty miles of indicated
9 travel by passenger cars, ambulances, hearses, motorcycles and
10 light trucks, and in the proportion of one gallon for each seven
11 miles of indicated travel by all other trucks and buses.

1 SECTION 2. Section 5 of chapter 64E of the General Laws,
2 as so appearing, is hereby amended by striking out the fourth
3 sentence and inserting in place thereof the following sentence: —
4 Such toll receipts given to users of said turnpike or invoices
5 rendered to such users by the said authority shall be accepted by
6 the commissioner as evidence of the use of said turnpike of special
7 fuels in the proportion of one gallon for each twenty miles of
8 indicated travel by passenger cars, ambulances, hearses,
9 motorcycles and light trucks, and in the proportion of one gallon
10 for each seven miles of indicated travel by all other trucks and
11 buses.

1 SECTION 3. The first paragraph of section 3 of chapter 64F
2 of the General Laws, as so appearing, is hereby amended by
3 striking out the third sentence and inserting in place thereof the
4 following sentence: — Toll receipts given to users of said turnpike
5 or invoices rendered to such users by the said authority shall be
6 accepted by the commissioner as evidence of the use on said
7 turnpike of fuel and special fuels in the proportion of one gallon
8 for each twenty miles of indicated travel by passenger cars,
9 ambulances, hearses, motorcycles and light trucks, and in the
10 proportion of one gallon for each seven miles of indicated travel
11 by all other trucks and buses.

1 SECTION 4. This act shall apply to claims for reimbursement
2 filed on or after the effective date of this act.