

ACTS, 1982. - Chap. 353.

chapter where such special fuel is consumed for farm purposes and is eligible for refund of the federal special fuels tax paid on account of such fuel pursuant to section sixty-four hundred and twenty of the Federal Internal Revenue Code.

SECTION 13. Section 3 of chapter 64F of the General Laws is hereby amended by striking out the first sentence, as most recently amended by section 11 of said chapter 577 of the acts of 1980, and inserting in place thereof the following sentence:- Any person who, having acquired fuel or special fuels outside the commonwealth, shall use the same for the propulsion of motor vehicles upon or over the highways of the commonwealth, or who has in his possession fuel or special fuels so acquired for such use, including persons who although not residents of the commonwealth shall regularly or habitually use and operate motor vehicles over the highways of the commonwealth, shall be subject to an excise for the privilege of using said highways at the tax per gallon determined by the commissioner under chapter sixty-four A.

SECTION 14. Said chapter 64F is hereby further amended by striking out section 6, as most recently amended by section 8 of chapter 481 of the acts of 1979, and inserting in place thereof the following section:-

Section 6. At the time of filing a return required by section sixteen of chapter sixty-two C, every licensee shall pay to the commissioner the excise due at the tax per gallon determined by the commissioner under chapter sixty-four A for such calendar quarter on each gallon of fuel and special fuels used by him in the commonwealth during the calendar quarter covered by the return.

SECTION 15. Section thirteen of chapter five hundred and seventy-seven of the acts of nineteen hundred and eighty is hereby repealed.

SECTION 16. This act shall apply to taxes imposed and collected under chapters sixty-four, sixty-four E and sixty-four F of the General Laws on or after July first, nineteen hundred and eighty-two.

Approved July 20, 1982.

---

Chap. 353. AN ACT RELATIVE TO THE REFUNDING OF CERTAIN BOND ANTICIPATION NOTES BY THE CITY OF CAMBRIDGE.

ACTS, 1982. - Chap. 354.

Be it enacted, etc., as follows:

SECTION 1. Notwithstanding the provisions of section seventeen A of chapter forty-four of the General Laws to the contrary, the treasurer of the city of Cambridge with the approval of the city manager, is hereby authorized to issue bond anticipation notes of the city from time to time, in the total principal amount of three million nine hundred thousand dollars, payable in not more than four years from the dates of the original notes being refunded, in order to pay bond anticipations notes of the city issued for school and surface drainage purposes and originally dated June thirtieth, nineteen hundred and eighty. Notes issued under this act payable in less than four years from the dates of the original notes being refunded may be renewed or paid from time to time by the issue of other notes, provided that the period from the date of any original note refunded under this act to the maturity of any note issued to renew or pay the same debt shall not exceed four years. A temporary loan refunded under this act may be converted into a serial loan in the same principal amount and the first annual payment of principal of the loan shall be made not later than one year from the date of the bonds or notes issued for the serial loan.

SECTION 2. This act shall take effect upon its passage.

Approved July 20, 1982.

---

Chap. 354.      AN ACT AUTHORIZING THE CITY OF  
SOMERVILLE TO ESTABLISH AN OVERLAY  
RESERVE OVER A THREE YEAR PERIOD FOR  
CERTAIN TAX ABATEMENTS.

Be it enacted, etc., as follows:

SECTION 1. Notwithstanding the provisions of any general or special law to the contrary, the city of Somerville, acting through its mayor and board of assessors, is hereby authorized to raise in its tax levy in three installments, commencing in fiscal year nineteen hundred and eighty-two and ending in fiscal year nineteen hundred and eighty-four, an overlay reserve for tax abatements and statutory exemptions of four million and one hundred thousand dollars in a manner specified in sections two, three and four of this act.

SECTION 2. The city shall raise in its tax levy for fiscal