

HOUSE No. 416

By Mr. Burgess of Quincy, petition of Henry F. Long (Commissioner of Corporations and Taxation) relative to the excise tax on sale of motor vehicle fuel so as to provide adequate means for verification and audit and providing further regulation of the sale of such fuel. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE SALE OF GASOLINE AND OTHER MOTOR FUEL.

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 one of chapter sixty-four A
2 of the General Laws, as most recently amended by
3 section one of chapter three hundred and fifty-seven
4 of the acts of nineteen hundred and thirty-six, is
5 hereby further amended by adding at the end thereof
6 the following new paragraph:—

7 (i) "Retail dealer" when used in this chapter shall
8 mean any person operating a service station, filling
9 station, store, garage, establishment or other place
10 of business for the sale of or dispensing of motor fuel
11 for delivery into the service tank or tanks of any
12 motor vehicle which is propelled by an internal
13 combustion motor, other than such a motor vehicle
14 belonging to the person owning or operating said
15 place of business.

1 SECTION 2. Said chapter sixty-four A is further
2 amended by striking out section three and inserting
3 in place thereof the following:—

4 *Section 3.* Every distributor shall keep a com-
5 plete and accurate record of all sales of fuel, including
6 the name and address of the purchaser, the place
7 and date of delivery, and the number of gallons, and
8 a complete and accurate record of the number of
9 gallons imported, produced, refined, manufactured
10 or compounded, and the date of importation, pro-
11 duction, refining, manufacturing or compounding.
12 Every distributor and every retail dealer shall also
13 deliver with every consignment of fuel to a purchaser
14 within the commonwealth a written statement con-
15 taining the date of purchase, the names of the pur-
16 chaser and seller, the number of gallons delivered,
17 and shall retain a duplicate of each such statement.
18 Said records and said written statements shall be
19 in such form as the commissioner shall prescribe,
20 and shall be preserved by said distributors and retail
21 dealers and said purchasers, respectively, for a period
22 of two years and shall be offered for inspection at
23 any time upon oral or written demand by the com-
24 missioner or his duly authorized agents.

1 SECTION 3. Section seven of said chapter sixty-
2 four A, as appearing in the Tercentenary Edition,
3 is hereby amended by striking out the last sentence.

1 SECTION 4. Said chapter sixty-four A is hereby
2 further amended by striking out section nine and
3 inserting in place thereof the following:—

4 *Section 9.* No person shall engage in the business
5 of a retail dealer without registering his name and

6 address with the commissioner who upon payment
7 of a fee of one dollar and the filing of a statement by
8 the dealer setting forth the location of all premises
9 at which he will carry on business as a retail
10 dealer shall issue a certificate permitting such dealer
11 to continue or to engage in business as a retail dealer.
12 No dealer shall continue to maintain or engage in
13 such business at any premises not set forth in said
14 statement without first notifying the commissioner
15 of the location of the premises. Every local licensing
16 authority under chapter one hundred and forty-eight
17 of the General Laws shall notify the commissioner
18 in writing of all licenses issued to keep or sell crude
19 petroleum or any of its products annually as soon as
20 may be after January first. Except as otherwise
21 provided in section seven, the tax in every instance
22 shall be borne by the purchaser, and no person offer-
23 ing fuel for sale shall sell, advertise or offer for sale
24 said fuel separately from the tax imposed by this
25 chapter. For any violation of this section, the license
26 to keep and sell crude petroleum or any of its prod-
27 ucts, issued by the licensing authority under chap-
28 ter one hundred and forty-eight, shall be suspended
29 by the said authority on request of the commissioner
30 for such time as said commissioner deems proper.

1 SECTION 5. Section eleven of said chapter sixty-
2 four A, as appearing in the Tercentenary Edition,
3 is hereby amended by inserting in the first line after
4 the word "distributor" the words:— retail dealer,
5 — so as to read as follows:— *Section 11.* Any dis-
6 tributor, retail dealer, or purchaser of fuel who vio-
7 lates any provision of this chapter, or who files any
8 false return, affidavit or statement, shall be pun-

9 ished by a fine of not more than one thousand dollars
10 or by imprisonment for not more than one year, or
11 both.

1 SECTION 6. Chapter ninety-four of the General
2 Laws is hereby amended by striking out section
3 two hundred and ninety-five A, inserted by chapter
4 two hundred and twenty-eight of the acts of nineteen
5 hundred and thirty-three, and substituting therefor
6 the following:—

7 *Section 295A.* Whoever, himself or by his serv-
8 ant or agent, sells or offers to sell as gasoline, any
9 motor fuel which is not equal to or better in quality
10 than that set forth in the specification of the Federal
11 Specifications Board for Gasoline, Motor, United
12 States Government, or whoever, himself or by his
13 servant or agent, sells or offers to sell, from any tank
14 or other container or from any pump or other dis-
15 tributing device, any gasoline, lubricating oil or other
16 motor fuel other than the product indicated by the
17 name, trade name, trade mark, symbol, sign or
18 other distinguishing mark of the manufacturer or
19 distributor of said product, if any, appearing on
20 said container or distributing device, or adulterates
21 any of said products offered for sale under such dis-
22 tinguishing mark of the manufacturer or distributor
23 of said product or substitutes therefor any other
24 gasoline, lubricating oil, motor fuel or petroleum
25 product, shall be punished by a fine of not more
26 than two hundred dollars or by imprisonment for
27 not more than one year.