

SENATE No. 1682

By Mr. Doane, a petition (accompanied by bill, Senate, No. 1682) of Paul V. Doane for legislation to provide for the reimbursement of the excise on motor fuels to municipalities and to the operators of school transportation vehicles. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-four.

AN ACT PROVIDING FOR THE REIMBURSEMENT OF THE EXCISE TAX ON MOTOR FUELS TO MUNICIPALITIES AND TO THE OPERATORS OF SCHOOL TRANSPORTATION 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 Notwithstanding the provisions of any other general or spe-
2 cial law to the contrary, municipally owned and operated ve-
3 hicles and those vehicles used for the transportation of school
4 pupils shall be eligible for the rebating of state motor vehicle
5 fuel excise taxes.

6 The amount of the rebate shall be the same amount as the
7 state fuel tax paid on the fuel for such vehicles while engaged
8 in municipal activities and the transportation of school pupils.

9 The owners of the school transportation vehicles and the
10 municipality shall each be reimbursed in the same manner.

11 When the reimbursable amount reaches a total of one thou-
12 sand dollars, the municipality or school transportation vehicle
13 owner shall make application for reimbursement to the de-
14 partment of revenue on such a form and in such a manner as
15 the commissioner may from time to time require.

16 Payment of the reimbursement shall be made forthwith to
17 the owner of the eligible vehicles.

18 Should the entitlement for reimbursement not reach one
19 thousand dollars within the twelve months preceding Decem-
20 ber thirty-first in the case of the non-municipal owners of
21 school transportation vehicles and June thirtieth in the case
22 of municipalities, the non-municipal owners may apply the

23 sum as a credit against any Massachusetts tax liability they
24 may incur and in the case of the municipality, the department
25 of revenue shall pay the amount due provided that the sum
26 is less than one thousand dollars and the application therefor
27 shall have been made not later than July fifteenth according
28 to the procedure to be established by the commissioner.