

SENATE No. 478

To accompany the petition of the Massachusetts Mayors' Association, by Theodore R. Lockwood, for legislation to exempt certain governmental bodies from payment of excise tax on gasoline and other motor vehicle fuel. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Three.

AN ACT EXEMPTING CERTAIN GOVERNMENTAL BODIES
FROM PAYMENT OF EXCISE TAX ON GASOLINE AND
OTHER MOTOR VEHICLE 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. Chapter 64A of the General Laws is
2 hereby amended by inserting therein, after section 7,
3 the following section:—

4 *Section 7A. Exemption of Certain Governmental*
5 *Bodies and Agencies.*—Notwithstanding any other
6 provisions of this chapter, no excise hereunder shall
7 be payable on sales of fuel to the commonwealth or
8 any political subdivision thereof. If such sale should
9 be made directly by a distributor, no excise on ac-
10 count thereof shall be payable by the distributor
11 under the provisions of section four. If such sale shall
12 be made by a person other than a distributor, the
13 excise paid by the purchaser shall be reimbursed to it
14 in the same manner and under the same conditions
15 as are set forth in section seven.

1 SECTION 2. Section 4 of said chapter 64A is hereby
2 further amended by adding after the word "return",
3 at the end of the first paragraph, the following:—
4 except as such sales are exempted from payment of
5 such excise by section seven A, — so that said section
6 four will read as follows:—

7 *Section 4.* Every distributor shall on or before the
8 last day of each month, file with the commissioner a
9 return under oath, on a form to be furnished by the
10 commissioner, stating the number of gallons of fuel
11 sold by him in the commonwealth during the preceding
12 calendar month, and such return shall contain or be
13 accompanied by such further information as the com-
14 missioner shall require. At the time of filing such
15 return, every distributor shall pay to the commissioner
16 for the account of the purchaser an excise of five
17 cents on each gallon of fuel sold by him in the com-
18 monwealth during the calendar month, covered by
19 the return, except as such sales are exempted from
20 payment of such excise by section seven A.

1 SECTION 3. Section 9 of said chapter 64A is hereby
2 further amended by inserting, in line 1, after the word
3 "seven", the words:— and section seven A, — so
4 that said section nine will read as follows:—

5 *Section 9.* Except as otherwise provided in section
6 seven and section seven A, the tax in every instance
7 shall be borne by the purchaser, and no person offering
8 fuel for sale shall sell, advertise or offer for sale said
9 fuel separately from the tax imposed by this chapter.
10 For any violation of this section, the license to keep
11 and sell crude petroleum or any of its products, issued
12 by the licensing authority under chapter one hundred
13 and forty-eight, shall be suspended by the said au-

14 thority on request of the commissioner for such time
15 as said commissioner deems proper.

1 SECTION 4. Section 12 of said chapter 64A is hereby
2 further amended by inserting, in line 3, after the words
3 “United States”, the words: — or by section seven A
4 of this chapter, — so that said section twelve will read
5 as follows: —

6 *Section 12.* The supreme judicial or the superior
7 court shall have jurisdiction in equity to restrain the
8 collection, upon any sale exempted by the constitution
9 and laws of the United States, or by section seven A
10 of this chapter, of the excise imposed by this chapter.
11 The bill shall be brought against the commissioner,
12 whether the question of the collection of the excise is
13 in the hands of the attorney general or pending before
14 the appellate tax board, or is still in the hands of the
15 commissioner.

The first of these is the fact that the
 of the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The second is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The third is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The fourth is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The fifth is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The sixth is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The seventh is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The eighth is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The ninth is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The tenth is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors.

The first of these is the fact that the
 of the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The second is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The third is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The fourth is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The fifth is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The sixth is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The seventh is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The eighth is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The ninth is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors. The tenth is that
 the system is not a simple one, but
 a complex one, involving the interaction
 of many factors.