

By Mr. Moore of Uxbridge, petition of Richard T. Moore relative to authorizing a sales and use tax surcharge in the Massachusetts Bay Transportation Authority region. Taxation.

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING A SALES AND USE TAX SURCHARGE IN THE MASSACHUSETTS BAY TRANSPORTATION AUTHORITY REGION.

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. The General Laws are hereby amended by insert-
2 ing after chapter 64I the following chapter: —

3 **CHAPTER 64J.**

4 **ADDITIONAL TAX IN CERTAIN REGION.**

5 *Section 1.* Wherever used in this chapter, unless the context
6 otherwise requires, the following words or terms shall have the
7 following meanings: —

8 (1) "Authority" shall mean the Massachusetts Bay Transporta-
9 tion Authority.

10 (2) "Advisory Board" shall mean the advisory board to the
11 Massachusetts Bay Transportation Authority.

12 (3) "Area A" shall mean the "fourteen cities and towns", as
13 defined in section one of chapter one hundred and sixty-one A: —

14 (4) "Area B" shall mean the "sixty-four cities and towns", as
15 defined in section one of chapter one hundred and sixty-one A.

16 (5) "Taxable region" shall mean Area A and Area B.

17 (6) The words "commission", "commissioner", "purchase",
18 "sales price", "tangible personal property", and "vendor", shall
19 have the same meanings as in section one of chapter sixty-four H.

20 (7) The words "use", and "storage" shall have the same mean-
21 ings as in section one of chapter sixty-four I.

22 (8) "Taxable event" shall mean either:

23 (a) a sale subject to taxation by the commonwealth under the
24 provisions of chapter sixty-four H occurring in the taxable region;
25 or

26 (b) a storage, use or other consumption of tangible personal
27 property purchased from a vendor at a place of business in the
28 taxable region subject to taxation by the commonwealth under the
29 provisions of chapter sixty-four I.

30 *Section 2.* At the next biennial state election there shall be
31 submitted to the qualified voters of the taxable region a proposal to
32 impose a sales tax or use tax on all taxable events in the taxable
33 region. The rate of the tax shall be one percent of the sales price.
34 The amount subject to the tax shall not include the amount of tax
35 imposed by the commonwealth under either chapter sixty-four H
36 or chapter sixty-four I. The ballot proposal shall read as follows:

37 "Do you approve an additional sales tax and use tax of one
38 percent in the member cities and towns of the Massachusetts Bay
39 Transportation Authority to raise revenue to be used solely for the
40 authorized purposes of the Massachusetts Bay Transportation
41 Authority?"

YES	
NO	

42 The tax shall be approved if a majority of persons voting on the
43 proposal vote "yes".

44 If the proposal is not approved, the advisory board may, by a
45 majority vote, decide to notify the state secretary to resubmit the
46 proposal at a subsequent biennial state election. The state secretary
47 shall submit the proposal to the qualified voters of the taxable
48 region at the next biennial state election not less than ninety days
49 after he or she receives such notice.

50 *Section 3.* The state secretary shall notify the commissioner of
51 the adoption of such tax. The tax shall take effect on the first day of
52 the first calendar quarter after the commissioner receives such
53 notice.

54 Upon receiving such notice the commission shall amend the
 55 form furnished to vendors within the taxable region as provided by
 56 section nine of chapter sixty-four H, and section nine of chapter
 57 sixty-four I. The amended form shall require such information as
 58 the commission finds reasonably necessary for the administration
 59 of the tax imposed by this chapter.

60 *Section 4.* For the purpose of adding and collecting the tax
 61 imposed by this chapter, or an amount equal as nearly as possible
 62 or practicable to the average equivalent thereof, to be reimbursed
 63 to the vendor by the purchaser, the following formula shall be in
 64 force and effect: —

<u>Amount of Sale</u>	<u>Amount of Tax</u>
\$0.01 to \$0.50 inclusive	No tax
.50 to 1.50 inclusive	1 cent

68 In addition to a tax of one cent on each full dollar, a tax shall be
 69 collected on each part of a dollar in excess of a full dollar in
 70 accordance with the above formula.: —

71 *Section 5.* At the time of filing his or her return, each vendor
 72 within the taxable region shall pay to the commissioner the taxes
 73 imposed under chapter sixty-four H, chapter sixty-four I, and this
 74 chapter. The commission shall have all the powers and remedies
 75 provided by chapter sixty-four H and chapter sixty-four I for the
 76 collection of the tax imposed by this chapter. Grievances by
 77 vendors and purchasers about the collection of the tax shall be
 78 made and acted upon in the same manner as provided by chapter
 79 sixty-four H and chapter sixty-four I.

80 *Section 6.* The commissioner shall retain one percent of the
 81 revenue received pursuant to this chapter for administration and
 82 collection expenses incurred by the commission. The commis-
 83 sioner shall deposit ninety-nine percent of the revenue received
 84 pursuant to this chapter in a special fund in the treasury to be
 85 known as the MBTA Tax Fund. Not later than the tenth day of
 86 each calendar month the state treasurer shall distribute to the
 87 authority all moneys deposited in the fund during the preceding
 88 month. The state treasurer shall keep a written record of the
 89 amount of all distributions to the authority.

90 *Section 7.* The advisory board may, by a majority vote, decide
91 to notify the state secretary to submit to the qualified voters of the
92 taxable region a proposal to repeal the tax. The state secretary shall
93 submit such proposal at the next biennial state election not less
94 than ninety days after he or she receives such notice. If a majority of
95 the voters voting on such proposal vote to repeal the tax, the tax
96 shall no longer be effective after the end of the calendar year of such
97 vote.

1 SECTION 2. Chapter 161A of the General Laws is hereby
2 amended by inserting after section 11 the following section:—

3 *Section 11A.* If the total assessment on account of the net cost
4 of local service on the basis of population upon all the cities and
5 towns in Area A and Area B for the previous calendar year exceeds
6 the amount of money distributed to the authority from the MBTA
7 Tax Fund in the previous calendar year, the assessment upon each
8 city or town in Area A and Area B shall be reduced in the following
9 manner. The assessment upon all the cities and towns in Area A
10 shall be reduced by a sum which bears the same ratio to the amount
11 of money distributed to the authority from the MBTA Tax Fund as
12 the assessment on account of the net cost of local service in Area A
13 bears to the assessment on account of the net cost of local service in
14 Area A and Area B. The assessment upon each of the cities and
15 towns in Area A shall be reduced by an amount which bears the
16 same ratio to the sum determined in the preceding sentence as the
17 population of each city and town in Area A bears to the population
18 of all the cities and towns in Area A. The assessment upon all the
19 cities and towns in Area B shall be reduced by a sum which bears
20 the same ratio the amount of money distributed to the authority
21 from the MBTA Tax Fund as the assessment on account of the net
22 cost of local service in Area B bears to the assessment on account of
23 the net cost of local service in Area A and Area B. The assessment
24 upon each of the cities and towns in Area B shall be reduced by an
25 amount which bears the same ratio to the sum determined in the
26 preceding sentence as the population of each city and town in Area
27 B bears to the population of all the cities and towns in Area B.

28 If the amount of money distributed to the authority from the
29 MBTA Tax Fund in the previous calendar year exceeds the total
30 assessment on account of the net cost of local service on the basis of
31 population upon all the cities and towns in Area A and Area B for

32 the previous calendar year, no assessment shall be made upon any
33 city or town in Area A or Area B in account of the net cost of local
34 service on the basis of population. In such event, the amount equal
35 to the difference between the amount of money distributed to the
36 authority from the MBTA Tax Fund and the assessment on ac-
37 count of the net cost of local service on the basis of population shall
38 reduce the assessment on account of the net cost of express service
39 upon each city and town in Area A or Area B by an amount to be
40 determined in the following manner. Such amount shall bear the
41 same ratio to the difference determined in the preceding sentence as
42 the assessment on account of the net cost of express service upon
43 each city and town in Area A and Area B bears to the total
44 assessment on account of the net cost of express service upon all the
45 cities and towns of Area A and Area B.

46 If the amount of money distributed to the authority from the
47 MBTA Tax Fund in the previous calendar year exceeds the sum of
48 the total assessment on account of the net cost of local service on
49 the basis of population upon all cities and towns in Area A and
50 Area B for the previous calendar year and the total assessment on
51 account of the net cost of express service upon all the cities and
52 towns in Area A and Area B for the previous calendar year, the
53 amount of such excess shall be determined. The amount of such
54 excess shall be added to the amount of money distributed from the
55 MBTA Tax Fund in the calendar year following the calendar year
56 in which such excess was distributed for the purpose of the calcula-
57 tion of the amount of money distributed from the MBTA Tax
58 Fund in such following calendar year.

1 SECTION 3. The fourth paragraph of section 1 of chapter
2 161A of the General Laws, as appearing in the Tercentenary Edi-
3 tion, is hereby amended by inserting after the word "purposes", in
4 line , the words: but not including revenue received from the
5 MBTA Tax Fund pursuant to section six of chapter sixty-four J.

1 SECTION 4. The first paragraph of section 12 of chapter 161A
2 of the General Laws, as appearing in the Tercentenary Edition, is
3 hereby amended by striking out in line the words "said amount"
4 and inserting in place thereof the words: — the difference between
5 said amount and the total amount distributed to the authority from
6 the MBTA Tax Fund.

The Government of the State of New York

In Executive Session, the 15th day of August, 1850

Resolved, That the sum of \$100,000 be and it is hereby appropriated for the purpose of purchasing the land of the State of New York...

Approved by the Senate, the 15th day of August, 1850

Approved by the Governor, the 15th day of August, 1850

Attest: Myself, Governor

Attest: Myself, Secretary

Attest: Myself, Treasurer

Attest: Myself, Comptroller

Attest: Myself, Attorney General

Attest: Myself, Surgeon General

