

**HOUSE . . . . . No. 3775****The Commonwealth of Massachusetts**

PRESENTED BY:

***William Smitty Pignatelli***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act establishing a local option gasoline and diesel fuel excise.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>William Smitty Pignatelli</i>	<i>4th Berkshire</i>	<i>8/27/2015</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>	<i>7/22/2019</i>
<i>Benjamin B. Downing</i>	<i>Berkshire, Hampshire, Franklin and Hampden</i>	<i>9/8/2015</i>
<i>Tricia Farley-Bouvier</i>	<i>3rd Berkshire</i>	<i>7/22/2019</i>
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>	<i>7/22/2019</i>
<i>Carmine L. Gentile</i>	<i>13th Middlesex</i>	<i>7/22/2019</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>	<i>9/2/2015</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>	<i>7/22/2019</i>
<i>Stephen L. DiNatale</i>	<i>3rd Worcester</i>	<i>7/22/2019</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>	<i>9/3/2015</i>
<i>David M. Rogers</i>	<i>24th Middlesex</i>	<i>9/3/2015</i>
<i>Frank I. Smizik</i>	<i>15th Norfolk</i>	<i>7/22/2019</i>
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	<i>9/9/2015</i>

# HOUSE . . . . . No. 3775

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By Mr. Pignatelli of Lenox, a petition (subject to Joint Rule 12) of William Smitty Pignatelli and others relative to establishing a local option gasoline and diesel fuel excise tax. Revenue.

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## The Commonwealth of Massachusetts

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In the One Hundred and Eighty-Ninth General Court  
(2015-2016)  
\_\_\_\_\_

An Act establishing a local option gasoline and diesel fuel excise.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Chapter 64A of the General Laws, as appearing in the 2014 Official Edition, is hereby  
2 amended by inserting after section 13 the following section:-

3 Section 14. (a) Any city or town that accepts this section may impose a local excise tax  
4 on the sale of gasoline and diesel fuel within such city or town at a rate up to but not exceeding 3  
5 cents per gallon. Such excise tax shall be in addition to the amount of: (1) any tax per gallon on  
6 gasoline pursuant to this chapter, and (2) any tax per gallon on diesel fuel pursuant to chapter  
7 64E. The excise shall be recorded, paid and collected in accordance with this chapter or chapter  
8 64E, as applicable, including any exemptions and reimbursements.

9 (b) All sums received by the commissioner under this section shall at least quarterly be  
10 distributed, credited, and paid by the state treasurer, upon certification of the commissioner, to  
11 each city and town that has adopted this section in proportion to the amount of such sums  
12 received from that city or town.

13 (c) Each participating city or town, prior to the collection of the local excise, shall  
14 establish a Municipal Fuel Excise Transportation Fund, and the treasurer of such city or town  
15 shall deposit all sums received pursuant to this section into the fund. Expenditures from the fund  
16 shall only be made for the purposes of maintenance, repair, upkeep, construction or improvement  
17 of roads, bridges, sidewalks, bikeways or public parking areas within the participating city or  
18 town. All moneys remaining in the fund at the end of any fiscal year, whether or not expended  
19 by the city or town within 1 year of the date they were appropriated into the fund, shall remain in  
20 and become part of the fund and shall carry over to succeeding fiscal years. Interest earned shall  
21 remain with and become a part of the fund.

22 (d) The commissioner of the department of revenue shall make available to any city or  
23 town requesting such information the total amount of local excise tax collected pursuant to this  
24 section in the preceding fiscal year in the city or town requesting the information.

25 (e) A city or town may accept this section in the manner provided in section 4 of chapter  
26 4. This section shall take effect on the first day of the calendar quarter beginning 30 days after  
27 such approval, or on the first day of such later calendar quarter as the city or town may designate.