

HOUSE No. 3264

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the fuel tax..

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 7 of chapter 64A of the General Laws is hereby amended in the first
2 sentence by inserting at the end thereof the following:— “;provided, however, that any road or
3 bridge which is owned, operated or maintained by the Massachusetts Turnpike Authority and
4 which charges a toll for the use thereof shall be considered a highway for the purposes of this
5 section.”

6 SECTION 2. Said section 7 is hereby further amended in the second sentence by deleting
7 the following words:— “shall be accompanied by original invoices or sales receipts of fuel”;

8 SECTION 3. Said section 7 is further amended in the fifth sentence thereof by striking
9 said fifth sentence in its entirety and inserting in place thereof the following:— “A filer of said
10 claims for reimbursement for said turnpike travel shall attest under the penalties of perjury that
11 the fuel which is the basis for said reimbursement was purchased within the commonwealth.”

12 SECTION 4. Said section 7 is further amended in the sixth sentence by inserting after the
13 word “deem” the following word:—“reasonably”.

14 SECTION 5. Said section 7 is further amended in the sixth sentence by inserting after the
15 word “claims”, the following words:—“with the exception of requiring original fuel sales
16 receipts”.

17 SECTION 6. Said section 7 is further amended by inserting at the end thereof the
18 following new sentence:— “Claims made under this section shall be eligible for reimbursement
19 for fuel purchases made during the two year period preceding the filing of such claims.”

20 SECTION 7. This act shall take effect upon its passage.