

**SENATE . . . . . No. 1384**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relative to the fuel excise 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 25B of Chapter 58 of the General Laws, as appearing in the 2000  
2 Official Edition, is hereby amended by inserting the following new paragraph ( c ):

3 ( c ) On or before April fifteenth of each year, the amount determined by the  
4 commissioner to be payable in accordance with this paragraph ( c ) to each common carrier of  
5 passengers by motor vehicle granted a certificate of public convenience and necessity pursuant to  
6 section 7 of chapter 159A, such amount to be the sum of the fuel and special fuels excises paid  
7 by such company under the provisions of chapter 64A and 64E during the last preceding  
8 calendar year with respect to fuel and special fuels consumed in its operation of motor vehicles  
9 upon or over the highways of the commonwealth over routes established or operated under a  
10 certificate of public convenience and necessity granted pursuant to section 7 of chapter 159A and  
11 not otherwise reimbursable under said chapter 64A and 64E. The number of gallons of fuel or  
12 special fuels so consumed shall not exceed the number of miles that such motor vehicles have  
13 been operated during the last preceding calendar year over the routes, other than any turnpike

14 constructed by the Massachusetts Turnpike Authority, authorized by said authority or under said  
15 certificate, divided by five.

16           On or before February fifteenth of each year such company shall by sworn statement  
17 submit to the commissioner such information as in the judgment of the commissioner is  
18 necessary in order to determine the amount to which such company is entitled in accordance with  
19 paragraph ( c ); provided if such company fails to furnish such information on or before the said  
20 date, the commissioner may refuse to certify such amount to the state treasurer. Said amount  
21 shall be subject to verification and adjustment by the commissioner and any adjustment shall  
22 correspondingly reduce or increase, as the case may be, the amount for the year in which the  
23 adjustment is made. For this purpose, the commissioner may at any time examine the accounts,  
24 books, documents and other papers of such company, take testimony and proofs under oath,  
25 issue summonses and require the attendance and testimony of witnesses and the production of  
26 accounts, books, documents and other papers. Such summonses shall be served in the same  
27 manner as summonses for witnesses in criminal cases issued on behalf of the commonwealth,  
28 and all provisions of law relative to summonses in such cases shall, so far as applicable, apply to  
29 summonses issued hereunder. Any justice of the supreme judicial court or of the superior court  
30 may, upon application of the commissioner, compel the attendance of witnesses, the production  
31 of accounts, books, documents and other papers, and the giving of testimony before the  
32 commissioner in the same manner and to the same extent as before the said courts.

33           The provisions of paragraph (c) shall be available for taxable years beginning on or after  
34 January 1, 2006.