

**SENATE . . . . . No. 1455**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Susan C. Fargo***

*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 relative to the reimbursement of the gas tax on Massachusetts toll payers.

PETITION OF:

NAME:

*Susan C. Fargo*

DISTRICT/ADDRESS:

**SENATE . . . . . No. 1455**

By Ms. Fargo, a petition (accompanied by bill, Senate, No. 1455) of Susan C. Fargo for legislation relative to the reimbursement of the gas tax on Massachusetts Turnpike toll payers. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1269 OF 2009-2010.]

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Eleven**

An Act relative to the reimbursement of the gas tax on Massachusetts toll payers.

*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 hereby amended by striking out  
2 section 7, as amended by section 67 of chapter 25 of the acts of 2009, and inserting in place  
3 thereof the following section:-

4 “Section 7. Any person who shall buy any fuel other than aviation fuel on which an  
5 excise has been paid or is chargeable under this chapter, and shall consume the same in any  
6 manner except on a farm for farming purposes or in the operation of motor vehicles upon or over  
7 highways, whether or not such vehicles are registered under the provisions of section 5 of  
8 chapter 90, and any person who transfers into another state fuel on which the excise has been  
9 paid or is chargeable under this chapter, and pays an additional excise or other tax which is  
10 properly due to such other state on such fuel so transferred, shall be reimbursed the amount of

11 said excise in the manner and subject to the conditions hereinafter set forth; provided, however,  
12 that any turnpike, roadway, bridge or tunnel for which a toll is collected or charged for travel that  
13 is operated by the Massachusetts Department of Transportation referred to as “MassDOT”, shall  
14 not be considered a highway for the purposes of this chapter. All claims for reimbursement shall  
15 be for not less than 1 dollar, shall be made by affidavit in such form and containing such  
16 information as the commissioner of revenue shall prescribe consistent with this section and in the  
17 case of claims for reimbursement for tax on fuel consumed on such tolled turnpike, roadway,  
18 bridge or tunnel shall be accompanied by toll receipts, invoices or statements provided or made  
19 available by the MassDOT to users of such tolled turnpike, roadway, bridge or tunnel. All  
20 claims for reimbursement shall be accompanied by original invoices or sales receipts of such fuel  
21 or by other documentation acceptable to the commissioner, evidencing the transfer of fuel in  
22 bulk to a motor vehicle, except no such invoices, sales receipts or bulk transfer documents, need  
23 accompany such claim for reimbursement from non-commercial users for travel on a tolled  
24 turnpike, roadway, bridge or tunnel provided, the toll for which reimbursement is claimed was  
25 for travel by motorcycle, passenger vehicle or light truck, registered under section 2 of chapter  
26 90.

27 All claims for reimbursement shall be filed with the commissioner within 2 years from  
28 the date of purchase or invoice of fuel; except claims for reimbursement of the excise paid for  
29 fuel used in producing or generating power for the operation of watercraft of every description,  
30 other than a seaplane, which shall be filed within 6 months from the date of purchase or invoice  
31 of such fuel; or in the operation of motor vehicles on any turnpike, roadway, bridge or tunnel for  
32 which a toll is collected, shall be based on quarterly year periods, the ending dates of such  
33 periods shall be the last day of March, June, September, and December, respectively, and claims

34 for reimbursement for tolled travel occurring in a quarterly year period shall be filed within 1  
35 year from the ending date of that period.

36 Such toll receipts, invoices or statements provided or made available by the MassDOT to  
37 users of such tolled turnpike, roadway, bridge or tunnel, shall be accepted by the commissioner  
38 as evidence of the use of fuel for such tolled travel in the proportion of 1 gallon for each 20 miles  
39 of indicated travel by passenger cars, ambulances, hearses, motorcycles and light trucks, and in  
40 the proportion of 1 gallon for each 8 miles of indicated travel by all other trucks and buses.

41 Notwithstanding any other method to calculate miles traveled, the collection or charge of  
42 a toll for travel, as evidenced by such receipt, invoice or statement, shall determine the distance  
43 traveled in accordance with the established mileage for such respective toll as set forth: (i) 2.2  
44 miles for such toll collected or charged for travel through the Sumner Tunnel, the vehicular  
45 tunnel under Boston Harbor that was constructed by the city of Boston under the provisions of  
46 chapter 297 of the acts of 1929; (ii) 2 miles for such toll collected or charged for southbound  
47 travel on the Maurice J. Tobin Memorial Bridge, the bridge formerly known as the Mystic River  
48 Bridge that connects the city of Boston with the city of Chelsea; (iii) 6.8 miles for such toll  
49 collected or charged for westbound travel through the Ted Williams Tunnel, the vehicular tunnel  
50 under Boston Harbor that constitutes a part of the interstate highway route 90 that connects  
51 South Boston with East Boston in the city of Boston; and (iv) for such toll collected or charged  
52 for travel on the so called Boston extension of the interstate highway route 90, which extension  
53 begins at the interchange of interstate highway 90 and interstate highway 95, also known as state  
54 highway route 128, in the town of Weston and ends in the city of Boston at the interchange of  
55 interstate highway 90 and interstate highway route 93, the travel mileage for such toll shall be  
56 established as: (A) 4.4 miles for such toll collected or charged for eastbound travel at the toll

57 plaza, known as the Weston Toll Plaza, at the interchange of said interstate 90 and interstate  
58 highway 95, exit 15, in the town of Weston, to access or continue eastbound travel on interstate  
59 highway 90 onto the Boston extension segment; (B) 2.5 miles for eastbound travel accessing the  
60 Boston extension at West Newton, exit 16, in the city of Newton, provided a toll is collected or  
61 charged at such entry interchange; (C) 3.1 miles for such toll collected or charged for eastbound  
62 travel exiting the Boston extension at the Allston-Brighton interchange, exit 18, in the city of  
63 Boston; (D) 6.8 miles for such toll collected or charged for continued eastbound travel on the  
64 Boston extension, at the Allston-Brighton Toll Plaza in the city of Boston; (E) 3.7 miles for such  
65 toll collected or charged for westbound travel exiting the Boston extension at Brighton-  
66 Cambridge, exit 20, in the city of Boston; except, the mileage for such toll collected for use of  
67 the so-called U-Turn Lane at exit 20 shall be established as 7.4 miles; (F) 6.9 miles for such toll  
68 collected or charged for continued westbound travel on the Boston extension at the Allston-  
69 Brighton Toll Plaza in the city of Boston; (G) 2.4 miles for westbound travel exiting the Boston  
70 extension at West Newton, exit 16, in the city of Newton, provided a toll is collected or charged  
71 at such exit interchange; and (H) 4.3 miles for such toll collected or charged for westbound travel  
72 at the toll plaza known as the Weston Toll Plaza at the interchange of said interstate 90 and  
73 interstate highway 95, exit 15, in the town of Weston, to exit the Boston extension or continue  
74 such westbound travel on the non-Boston extension segment of said interstate 90,  
75 notwithstanding, the term “collected or charged” shall for the purposes of this sub clause, also  
76 mean a toll that is assessed for westbound travel on the Boston extension segment, when such  
77 westbound travel is continued onto the non-Boston extension segment of interstate 90.

78           Except as specifically set forth in the preceding paragraph, no reimbursement claim for  
79 any other mileage shall be allowed for travel occurring for the Maurice J. Tobin Memorial

80 Bridge, Sumner Tunnel, Ted Williams Tunnel or any travel on interstate highway 90 that is east  
81 of interstate highway 95, or for the Callahan Tunnel, the vehicular tunnel constructed under the  
82 provisions of chapter 598 of the acts of 1958 between the North End section of the city of Boston  
83 and the East Boston section of said city.

84 For any other turnpike, roadway, bridge or tunnel for which a toll is collected or charged  
85 for which the mileage is not specifically listed in this section, subject to the restrictions in the  
86 preceding paragraph, the Mass DOT shall establish a standardized schedule of mileage for travel  
87 between all public points of entry and exit, which to the extent feasible shall be calculated to  
88 reflect the actual mileage for travel between such points. All claims for reimbursement for  
89 travel between such exit and entry points shall be based on such standardized schedule.

90 No claim for reimbursement for tax on fuel consumed on said turnpike, roadway, bridge  
91 or tunnel shall be allowed unless the fuel, which an excise was paid or chargeable under this  
92 chapter, was purchased in an amount not less than the quantity of fuel which is the basis for the  
93 claim of reimbursement during the same quarterly period, or was transferred from bulk to the  
94 vehicle tank during the same quarterly period of such claim.

95 All claimants shall certify as part of the affidavit required for such claim, in a form  
96 prescribed by the commissioner, that such claim for reimbursement meets the requirements  
97 under this section.

98 The commissioner may require such further information or documentation, consistent  
99 with this section, as he shall deem necessary for the determination of such claims, and shall  
100 transmit all claims approved by him to the comptroller for certification; and the amount approved

101 by the commissioner and certified as aforesaid shall be paid forthwith from the proceeds of the  
102 excise tax levied under this chapter, without specific appropriation.

103 The provisions of chapter 64I shall not apply to fuel consumed on said turnpike, highway,  
104 roadway, bridge or tunnel as calculated based on miles of travel, which is the basis for  
105 reimbursement of the fuel excise under this section.

106 The commissioner shall provide on the department of revenue's public website  
107 information relating to the reimbursement of fuel excise under this section, to include, the  
108 requirements for excise reimbursement, application reimbursement forms, applicable regulations  
109 and any other information as the commissioner may determine; provided, no information shall  
110 be publicly disclosed or released that is confidential or prohibited by law.

111 Notwithstanding any other law to the contrary, the commissioner may request account  
112 information of an account holder who participates in the electronic toll collection system of the  
113 MassDOT, for the sole purpose to audit or verify any claim for reimbursement submitted by the  
114 holder of such account, and such information received shall be held by the commissioner in the  
115 same manner as confidential taxpayer information.

116 The commissioner by regulation shall be authorized to establish procedures for the  
117 administration and filing of claims for reimbursement for such fuel excise in accordance with  
118 this section. “

119 SECTION 2. Section 13 of chapter 6C of the General Laws, as appearing in section 185  
120 of chapter 25 of the acts of 2009, is hereby amended by adding after subsection (c), the following  
121 subsection:-

122           “(d) The department shall make available on its public website to account holders who  
123 participate in its electronic toll collection system, a statement of the account holder’s toll account  
124 activity for the current month period and for any month period that such activity has occurred in  
125 the 6 months immediately preceding. Such account statements shall provide information for  
126 each monthly period based on every incidence of tolled travel in the Commonwealth that was  
127 electronically collected during such month, to be stated separately and to include the: date and  
128 time of such toll; amount of the toll paid at a specified toll interchange or toll collection point;  
129 related vehicle transponder device assigned identifying number; travel mileage representing  
130 such paid tolls as established specifically by section 7 of chapter 64A or otherwise required to be  
131 established by the department, by the entry and exit points for each trip of travel; and for each  
132 month period, the aggregate travel mileage based on such tolls electronically collected and the  
133 aggregate amount of such tolls collected. No charge shall be made by the department to an  
134 account holder for access to such statement information. Except as otherwise permitted by law,  
135 all statement information of account holders who participate in the department’s electronic toll  
136 collection system shall be confidentially maintained by the department and shall not be a public  
137 record under, clause Twenty-sixth of section 7 of chapter 4 or section 10 of chapter 66. The  
138 department shall take reasonable security measures so that public access shall be limited so that  
139 only an account holder may access confidential account statement information on such website  
140 that solely pertains to the account holder. Notwithstanding any other provision in this section to  
141 the contrary, no written request shall be required by the account holder to access such  
142 information on the department’s website.

143           The department shall on its public website make available a schedule of mileage  
144 distances representing the mileage as specifically established by section 7 of chapter 64A and the

145 mileage between each tolled interchange on interstate highway 90, from the toll plaza, known as  
146 the Weston Toll Plaza, at the interchange of said interstate 90 and interstate highway 95, exit 15,  
147 in the town of Weston, to all interchanges on interstate 90, located in the Commonwealth to the  
148 west of such plaza. “