

**HOUSE . . . . . No. 3536**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*John V. Fernandes*

*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 off road use exemption for gasoline excise taxes.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>John V. Fernandes</i>	<i>10th Worcester</i>	<i>5/29/2013</i>

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By Mr. Fernandes of Milford, a petition (subject to Joint Rule 12) of John V. Fernandes relative to sales tax exemptions for fuel used in on-site drilling operations. Revenue.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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An Act relative to off road use exemption for gasoline excise taxes.

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

1 Paragraph (j) of section 6 of chapter 64H of the General Laws is hereby amended by  
2 striking out the words “and (3) fuel used in the operation of aircraft or used in the operation of  
3 railroads” and inserting in place thereof the following words:- (3) fuel used in the operation of  
4 aircraft or used in the operation of railroads; and (4) fuel used in on-site drilling operations;  
5 provided, however that such fuel may be taxed at a rate of no greater than 3 per cent.