

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Katherine M. Clark

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 to shift revenue from sales tax to transportation fuel tax.

PETITION OF:

NAME:

Katherine M. Clark

DISTRICT/ADDRESS:

Fifth Middlesex

SENATE No.

By Ms. Clark, a petition (accompanied by bill, Senate, No.) of Katherine M. Clark for legislation to shift revenue from sales tax to transportation fuel tax . Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act to shift revenue from sales tax to transportation 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 1 of Chapter 64A of the General Laws, as appearing in the 2010
2 Official Edition, is hereby amended by striking out the definition of “tax per gallon” and
3 inserting in place thereof the following:-

4 “Tax per gallon”, shall mean 7.5 per cent of the average price, as determined by the
5 commissioner for each fuel type, for each calendar quarter, computed to the nearest tenth of a
6 cent per gallon; this rate shall be increased to 9.0 per cent starting January 1, 2014; this rate shall
7 be increased to 11.0 per cent starting January 1, 2015; and this rate shall be increased to 13.5 per
8 cent starting January 1, 2016; provided, however, that such tax shall not be less than 23 cents per
9 gallon.

10 SECTION 2. Section 2 of Chapter 64A of the General Laws, as so appearing, is hereby
11 amended by inserting after the first sentence, the following sentence:-

12 This rate shall be lowered by 0.25 per cent starting January 1, 2014, shall be lowered by
13 further 0.25 per cent starting January 1, 2015, and shall be lowered by further 0.25 per cent
14 starting January 1, 2016.