HOUSE DOCKET, NO. 4085 FILED ON: 8/5/2015

# HOUSE . . . . . No. 3725

## The Commonwealth of Massachusetts

PRESENTED BY:

***William Smitty Pignatelli and Benjamin B. Downing***

*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 authorizing the town of Lee to establish an additional excise on sales of gasoline and diesel fuel.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|---|---|
| *William Smitty Pignatelli* | *4th Berkshire* |
| *Benjamin B. Downing* | *Berkshire, Hampshire, Franklin and Hampden* |

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By Representative Pignatelli of Lenox and Senator Downing, a joint petition (accompanied by bill, House, No. 3725) of William Smitty Pignatelli and Benjamin B. Downing (by vote of the town) that the town of Lee be authorized to establish a local excise on the sale of gasoline and diesel fuel. Revenue. [Local Approval Received.]

## The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court**
**(2015-2016)**

An Act authorizing the town of Lee to establish an additional excise on sales of gasoline and diesel fuel.

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

SECTION 1. (a) Notwithstanding any general or special law to the contrary, the town of Lee may impose an excise tax on the sale of gasoline and diesel fuel within the town in the amount of 3 cents per gallon. Such excise tax shall be in addition to the amount of: (1) any tax per gallon on gasoline pursuant to chapter 64A of the General Laws, and (2) any tax per gallon on diesel fuel pursuant to chapter 64E of the General Laws. The excise shall be recorded, paid and collected in accordance with said chapters 64A and 64E, including any exemptions and reimbursements, and shall be distributed to the town of Lee in accordance with this act.

(b) All sums received pursuant to this act shall be paid quarterly to the treasurer of the town of Lee by the state treasurer, upon certification of the commissioner of revenue.

(c) Notwithstanding any general or special law to the contrary, the town of Lee shall establish a separate fund known as the Public Way Maintenance Fund. The treasurer of the town

12 of Lee shall deposit all sums received pursuant to this act into the fund. The treasurer of the
13 town of Lee shall be the custodian of the fund, and the deposit and investment of revenues held
14 in the fund shall be in accordance with the provisions of section 55 of chapter 44 of the General
15 Laws. All moneys remaining in the fund at the end of any fiscal year, whether or not expended
16 by the town within 1 year of the date they were appropriated into the fund, shall remain in and
17 become part of the fund and shall carry over to succeeding fiscal years. Interest earned shall
18 remain with and become part of the fund.

19 (d) Any disbursement from the Public Way Maintenance Fund shall be by majority vote
20 of the board of selectmen of the town of Lee and shall be used solely for the repair, maintenance
21 and upkeep of town roads and bridges.

22 SECTION 2. This act shall be submitted for acceptance to the qualified voters of the
23 town of Lee at the next regular municipal election in the form of the following question:

24 "Shall an act passed by the general court in the year 2015, entitled 'An act authorizing the
25 town of Lee to establish an additional excise on sales of gasoline and diesel fuel' be accepted?"

26 Town counsel shall prepare a fair and concise summary of the act, which shall appear
27 below the act. If a majority of the votes cast in answer to the question is in the affirmative,
28 section 1 shall take effect, but not otherwise.

29 SECTION 3. This act shall take effect upon its passage.