

SENATE No. 1534

The Commonwealth of Massachusetts

PRESENTED BY:

Anne M. Gobi

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 establishing a municipal gas tax reimbursement.

PETITION OF:

NAME:

Anne M. Gobi

DISTRICT/ADDRESS:

Worcester, Hampden, Hampshire and Middlesex

SENATE No. 1534

By Ms. Gobi, a petition (accompanied by bill, Senate, No. 1534) of Anne M. Gobi for legislation to establish a municipal gas tax exemption. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1484 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act establishing a municipal gas tax reimbursement.

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, as appearing in the 2014 Official
2 Edition, is hereby amended by inserting after section 7A the following section:-

3 Section 7B. Any municipality of the commonwealth that buys any fuel on which an
4 excise tax has been paid or is chargeable under this chapter and, which fuel has been purchased
5 for its municipal consumption and use, shall be reimbursed the amount of said excise tax in the
6 manner and subject to the conditions herein provided. All claims for reimbursement shall be filed
7 with the commissioner of revenue and shall be made in such form and containing such
8 information, and accompanied with supporting documentation, as the commissioner of revenue
9 shall prescribe. The commissioner of revenue shall establish a quarterly calendar year schedule
10 for the submission of claims by municipalities for reimbursement of such paid or chargeable fuel

11 excise taxes. No reimbursement for such excise tax paid shall be made for any claim submitted
12 after 6 months from the date of the purchase of such fuel. The commissioner of revenue shall
13 transmit all claims approved by him to the comptroller for certification, and the amount so
14 approved and certified as aforesaid shall be paid forthwith from the proceeds of the excise tax
15 levied under this chapter 64A, without specific appropriation. No claim for reimbursement for
16 said excise tax shall be made by a municipality under sections 7 and 7A of this chapter, for fuel
17 purchased during said period, to which a municipality is entitled to claim a reimbursement under
18 this section.

19 SECTION 2. Section 13 of Chapter 64A of the General Laws, as so appearing, is hereby
20 amended by striking out the text “7 and 7A” in lines 3 and 9, and in each line inserting in place
21 thereof, the following text:- “7, 7A and 7B”.