

HOUSE No. 2592

The Commonwealth of Massachusetts

PRESENTED BY:

Smitty Pignatelli

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 local option gasoline and diesel fuel excise.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Smitty Pignatelli</i>	<i>4th Berkshire</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>Christine P. Barber</i>	<i>34th Middlesex</i>
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>
<i>RoseLee Vincent</i>	<i>16th Suffolk</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>
<i>Peter J. Durant</i>	<i>6th Worcester</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>
<i>Barry R. Finegold</i>	<i>Second Essex and Middlesex</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>

HOUSE No. 2592

By Mr. Pignatelli of Lee, a petition (accompanied by bill, House, No. 2592) of Smitty Pignatelli and others relative to establishing a local option gasoline and diesel fuel excise. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3912 OF 2017-2018.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act establishing a local option gasoline and diesel fuel excise.

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 16 of chapter 62C of the General Laws, as appearing in the 2016
2 Official Edition, is hereby amended by inserting after subsection (l) the following new
3 subsection:-

4 (m) Every retail supplier, as defined in section 1 of chapter 64A, shall, on or before the
5 twentieth day of each month file with the commissioner a return stating the name and address of
6 every retail dealer, as defined in section 295A of chapter 94, accepting delivery of fuel or special
7 fuels, as defined in section 1 of chapter 64E, the number of gallons sold, the selling price of the
8 fuel or special fuels during the preceding calendar month and such other information as the
9 commissioner may deem necessary.

10 SECTION 2. The General Laws are hereby amended by inserting after chapter 64N the
11 following chapter:-

12 Chapter 64O

13 Local Option Gas Excise

14 Section 1. As used in this chapter, the following words shall, unless the context otherwise
15 requires, have the following meanings:-

16 "Commissioner", the commissioner of revenue.

17 "Fuel", shall have the meaning assigned to it in section 1 of chapter 64A.

18 "Retail dealer", shall have the meaning assigned to it in section 295A of chapter 94.

19 "Retail supplier", any person qualified to do business in the commonwealth who sells
20 fuel or special fuels to retail dealers, as defined in section 295A of chapter 94.

21 "Special fuels", shall have the meaning assigned to it in section 1 of chapter 64E.

22 Section 2. (a) Any city or town that accepts this chapter may impose a local excise tax on
23 the sale of fuel and special fuels to retail dealers within such city or town at a rate up to but not
24 exceeding 5 cents per gallon. Such excise tax shall be in addition to the amount of (1) any tax per
25 gallon on fuel imposed under chapter 64A, and (2) any tax per gallon on special fuels imposed
26 under chapter 64E. At the time of filing a return required by section 16 of chapter 62C, every
27 retail supplier shall pay to the commissioner the local excise tax on the sale of fuel or special
28 fuels sold to retail dealers located in any city or town that has adopted the provisions of this
29 chapter.

30 (b) All sums received by the commissioner under this chapter shall at least quarterly be
31 distributed, credited, and paid by the state treasurer, upon certification of the commissioner, to
32 each city and town that has adopted this section in proportion to the amount of such sums
33 received from that city or town.

34 Section 3. (a) A city or town that accepts this chapter shall, prior to the collection of the
35 local excise, establish a Municipal Fuel Excise Transportation and Stormwater Fund. The
36 treasurer of the city or town shall deposit all sums received pursuant to this chapter into the fund.
37 Expenditures from the fund shall only be made (1) for the purposes of maintenance, repair,
38 upkeep, construction or improvement of roads, bridges, sidewalks, bikeways or public parking
39 areas, (2) for public transit purposes, or (3) for costs associated with stormwater management
40 within the city or town. All moneys remaining in the fund, including accrued interest at the end
41 of a fiscal year, shall remain in and become part of the fund and shall carry over to succeeding
42 fiscal years.

43 (b) The commissioner shall make available to any city or town requesting such
44 information the total amount of local excise tax collected pursuant to this chapter in the
45 preceding fiscal year in the city or town requesting the information.

46 Section 4. A city or town may accept this chapter in the manner provided in section 4 of
47 chapter 4. This chapter shall take effect on the first day of the calendar quarter beginning 30 days
48 after such approval, or on the first day of such later calendar quarter as the city or town may
49 designate.