

HOUSE No. 2593

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 to reimburse municipalities for state excise taxes on gasoline.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Smitty Pignatelli</i>	<i>4th Berkshire</i>	<i>1/18/2019</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>	<i>1/24/2019</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>	<i>1/24/2019</i>
<i>John Barrett, III</i>	<i>1st Berkshire</i>	<i>1/28/2019</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>1/30/2019</i>
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>1/30/2019</i>

HOUSE No. 2593

By Mr. Pignatelli of Lee, a petition (accompanied by bill, House, No. 2593) of Smitty Pignatelli and others for legislation to reimburse municipalities for state excise taxes on gasoline. Revenue.

The Commonwealth of Massachusetts

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

An Act to reimburse municipalities for state excise taxes on gasoline.

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 is hereby amended by inserting after section 7A the following
2 section:-

3 Section 7B. Any municipality in the commonwealth that buys any fuel on which an
4 excise tax has been paid or is chargeable under this chapter, and was purchased to consume and
5 use to power its motor vehicles, watercraft and other equipment for municipal operations, shall
6 be reimbursed the amount of such excise tax paid in the manner and subject to the conditions
7 herein provided. All claims for reimbursement shall be filed with the commissioner of revenue
8 and shall be made in such form and contain such information, and accompanied with supporting
9 documentation, as the commissioner of revenue shall prescribe. The commissioner of revenue
10 shall establish a quarterly calendar year schedule for the submission of claims by municipalities
11 for reimbursement of such paid fuel excise taxes. No reimbursement for such excise tax paid
12 shall be made for any claim submitted after 6 months from the date of the purchase of such fuel.

13 The commissioner of revenue shall transmit all claims approved by him to the comptroller for
14 certification, and the amount so approved and certified as aforesaid shall be paid forthwith from
15 the proceeds of the excise tax levied under this chapter, without specific appropriation. No claim
16 for reimbursement for such paid fuel excise tax shall be made by a municipality under sections 7
17 and 7A of this chapter, which the municipality is entitled to claim a reimbursement of such
18 excise tax under this section.

19 SECTION 2. Section 13 of Chapter 64A of the General Laws, as appearing in the 2016
20 Official Edition, is hereby amended by striking out the words “sections seven and seven A”, in
21 lines 3 and 4, and in line 9, and inserting in each place thereof, the following words:- “sections 7,
22 7A and 7B”.

23 SECTION 3. Sections 1 and 2 of this act shall take effect on January 1, 2020.