

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Tommy Vitolo

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 gas tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>1/13/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2923 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act establishing a local option gas 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 16 of chapter 62C of the General Laws, as appearing in the 2020
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 of 3 cents per
24 gallon. Such excise tax shall be in addition to the amount of (1) any tax per gallon on fuel
25 imposed under chapter 64A, and (2) any tax per gallon on special fuels imposed under chapter
26 64E. At the time of filing a return required by section 16 of chapter 62C, every retail supplier
27 shall pay to the commissioner the local excise tax on the sale of fuel or special fuels sold to retail
28 dealers located in any city or town that has adopted the provisions of this chapter.

29 (b) All sums received by the commissioner under this chapter shall at least quarterly be
30 distributed, credited, and paid by the state treasurer, upon certification of the commissioner, to

31 each city and town that has adopted this section in proportion to the amount of such sums
32 received from that city or town.

33 Section 3. (a) A city or town that accepts this chapter shall, prior to the collection of the
34 local excise, establish a Municipal Fuel Excise Transportation and Stormwater Fund. The
35 treasurer of the city or town shall deposit all sums received pursuant to this chapter into the fund.
36 From the fund expenditures shall be made in the following manner: (1) one-third for the
37 purposes of maintenance, repair, upkeep, construction or improvement of roads, bridges,
38 sidewalks, bikeways, public parking areas or roadside drainage; (2) one-third for the
39 Massachusetts Bay Transportation Authority or regional transportation authority serving the city
40 or town, and (3) one-third for projects which promote and improve non-single occupancy motor
41 vehicle transportation, including, but not limited to, pedestrian facilities, bicycle facilities, senior
42 transportation programs, telecommuting programs and carpool programs. A city or town that is
43 served by both the Massachusetts Bay Transportation Authority and a regional transit authority
44 shall appropriate the funds as provided under clause 2 equally for the Massachusetts Bay
45 Transportation Authority and said regional transit authority. A city or town that is not served by
46 a public transit authority may appropriate funds as provided under clause 2 towards clause 1 or
47 clause 3, or both. All moneys remaining in the fund, including accrued interest at the end of a
48 fiscal year, shall remain in and become part of the fund and shall carry over to succeeding fiscal
49 years.

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

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