

**SENATE . . . . . No.**

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_

PRESENTED BY:

***Cynthia Stone Creem***

\_\_\_\_\_

*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 highway use tax for heavy trucks.**

\_\_\_\_\_

PETITION OF:

NAME:

*Cynthia Stone Creem*

DISTRICT/ADDRESS:

*Norfolk and Middlesex*

**SENATE . . . . . No.**

---

---

[Pin Slip]

---

---

**The Commonwealth of Massachusetts**

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

An Act establishing a highway use tax for heavy trucks.

*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 2 of chapter 62C of the General Laws, as so appearing, is hereby  
2 amended by striking out the words “sixty-five C” and inserting in place thereof the following  
3 words:- “sixty-five D”

4 SECTION 2. The General Laws are hereby amended by inserting after chapter 65C the  
5 following chapter:-

6 CHAPTER 65D

7 HIGHWAY USE TAX FOR HEAVY TRUCKS

8 Section 1. As used in this chapter the following words shall have the following meanings  
9 unless the context clearly requires otherwise:-

10 "Carrier" means any person that operates or causes to be operated on any highway in this  
11 commonwealth any eligible motor vehicle. "Carrier" does not include the commonwealth, any  
12 political subdivision of the commonwealth, the United States or the federal government;

13 "Commissioner", the commissioner of revenue.

14 "Department", the department of revenue.

15 "Eligible motor vehicle", a motor vehicle, as defined in section 1 of chapter 90, that (i)  
16 has a gross weight of 26,000 pounds or more, and (ii) carries a classification between Class 8 and  
17 Class 13, inclusive, under the Federal Highway Administration vehicle classification system;  
18 provided, however, that "eligible motor vehicle" shall not include a motor vehicle carrying or  
19 transporting milk or dairy products to or from a dairy farm that holds a license to ship milk.

20 "Gross weight" means the light weight of a vehicle plus the weight of any load on the  
21 vehicle; provided, that in the case of a tractor-trailer unit, "gross weight" means the light weight  
22 of the tractor plus the light weight of the trailer or semi-trailer plus the weight of the load on the  
23 vehicle.

24 "Highway", a state highway, as defined in section 13 of chapter 81.

25 "Light weight", the weight of an unloaded motor vehicle as ordinarily equipped and ready  
26 for use, exclusive of the weight of the operator of the motor vehicle and, in the case of an electric  
27 vehicle, exclusive of the weight of the battery.

28 "Semi-trailer", the same meaning as provided in section 1 of chapter 90.

29 "Tractor", the same meaning as provided in section 1 of chapter 90.

30 "Trailer", the same meaning as provided in section 1 of chapter 90.

31 Section 2. (a) For each calendar quarter commencing on or after January 1, 2027, a tax is  
32 imposed on every carrier for the privilege of operating or causing to be operated an eligible

33 motor vehicle on any highway of the commonwealth. Use of any such highway shall be  
34 measured by the number of miles traveled within the commonwealth by each eligible motor  
35 vehicle operated or caused to be operated by such carrier during each month. The amount of tax  
36 due from each carrier shall be determined in accordance with the provisions of subsection (b).

37 (b) Each carrier shall calculate the number of miles traveled by each eligible motor  
38 vehicle operated or caused to be operated by such carrier within the commonwealth during each  
39 calendar quarter. The miles traveled within the commonwealth by each eligible motor vehicle  
40 shall be multiplied by the tax rate as follows, such rate to be based on the gross weight of each  
41 such vehicle:

42	Gross Weight in Pounds	Rate in Dollars
43	26,000-28,000	0.0250
44	28,001-30,000	0.0279
45	30,001-32,000	0.0308
46	32,001-34,000	0.0337
47	34,001-36,000	0.0365
48	36,001-38,000	0.0394
49	38,001-40,000	0.0423
50	40,001-42,000	0.0452
51	42,001-44,000	0.0481

52	44,001-46,000	0.0510
53	46,001-48,000	0.0538
54	48,001-50,000	0.0567
55	50,001-52,000	0.0596
56	52,001-54,000	0.0625
57	54,001-56,000	0.0654
58	56,001-58,000	0.0683
59	58,001-60,000	0.0712
60	60,001-62,000	0.0740
61	62,001-64,000	0.0769
62	64,001-66,000	0.0798
63	66,001-68,000	0.0827
64	68,001-70,000	0.0856
65	70,001-72,000	0.0885
66	72,001-74,000	0.0913
67	74,001-76,000	0.0942
68	76,001-78,000	0.0971

69           78,001-80,000 0.1000

70           80,001 and over 0.1750

71           Section 3. (a) Each carrier shall file with the commissioner, on or before the last day of  
72 each month following the last day of a calendar quarter commencing on or after January 1, 2027,  
73 for the calendar quarter immediately preceding, in such form and containing such information as  
74 the commissioner may prescribe. The return shall be accompanied by payment of the amount of  
75 the tax shown to be due thereon. Each carrier shall be required to file such return electronically  
76 with the department and to make such payment by electronic funds transfer in a manner provided  
77 by the department.

78           (b) The commissioner shall deposit the amounts received by the commonwealth from the  
79 tax imposed under this chapter into the Commonwealth Transportation Fund established in  
80 section 2ZZZ of chapter 29.

81           Section 4. (a) Each carrier desiring to use any highway of the commonwealth on or after  
82 January 1, 2027, shall file an application for a permit with the commissioner, in such form and  
83 containing such information as the commissioner may prescribe. No carrier may lawfully operate  
84 or cause to be operated an eligible motor vehicle in the commonwealth on or after January 1,  
85 2027, without obtaining a permit from the commissioner.

86           (b) Upon receipt of a fully completed application from a carrier, the commissioner shall  
87 grant and issue a permit to such carrier. Such permit shall be valid only for the carrier to which it  
88 is issued and the eligible motor vehicles such carrier operates or causes to be operated on the  
89 highways of the commonwealth and shall not be assignable. The carrier shall maintain a copy of

90 the permit within each eligible motor vehicle that such carrier operates or causes to be operated  
91 in the commonwealth.

92 Section 5. (a) Whenever a carrier fails to comply with any provision of this chapter, the  
93 commissioner shall order a hearing to be held, requiring such carrier to show cause why such  
94 carrier's permit should not be revoked or suspended. The commissioner shall provide at least 10  
95 days' notice, in writing, to such carrier of the date, time and place of such hearing and may serve  
96 such notice personally or by registered or certified mail. If, after such hearing, the commissioner  
97 revokes or suspends a permit, the commissioner shall not restore such permit to or issue a new  
98 permit for such carrier unless the commissioner is satisfied that the carrier will comply with the  
99 provisions of this chapter.

100 (b) Whenever a carrier files returns for two successive calendar quarter periods showing  
101 that none of the eligible motor vehicles operated or caused to be operated by such carrier used  
102 any highway of the commonwealth, the commissioner shall order a hearing to be held, requiring  
103 such carrier to show cause why such carrier's permit should not be cancelled. The commissioner  
104 shall provide at least 30 days' notice, in writing, to such carrier of the date, time and place of  
105 such hearing and may serve such notice personally or by registered or certified mail. If, after  
106 such hearing, the commissioner cancels a permit, the commissioner shall not issue a new permit  
107 for such carrier unless the commissioner is satisfied that the carrier will make use of the  
108 highways of the commonwealth.

109 Section 6. (a) The tax imposed under this chapter shall be administered in accordance  
110 with the provisions of chapter 62C, except as otherwise provided in this chapter.

111 (b) In addition to the requirements chapter 62C, each carrier shall maintain, on a quarterly  
112 basis, a list of all the eligible motor vehicles that such carrier operates or causes to operate on a  
113 highway in the commonwealth during such quarter. All such lists shall be maintained by the  
114 carrier for not less than 4 years after the date of each such quarter and shall be made available to  
115 the commissioner upon request.

116 Section 7. No tax credit or credits shall be allowable against the tax imposed under this  
117 chapter.

118 Section 8. Any person who knowingly violates any provision of this chapter for which no  
119 other penalty is provided shall be fined 1,000 dollars.

120 Section 9. The commissioner may adopt regulations to implement the provisions of this  
121 chapter.