SENATE DOCKET, NO. 1690 FILED ON: 1/21/2011

SENATE . . . . . No. 1454

The Commonwealth of Massachusetts

PRESENTED BY:

Susan C. Fargo

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 passage of the accompanying:

An Act establishing a municipal gas tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Susan C. Fargo	☐ *[District]* ☐
William Smitty Pignatelli	*4th Berkshire*
James E. Timilty	☐ *[District]* ☐
Richard T. Moore	☐ *[District]* ☐
Anne M. Gobi	*5th Worcester*
Robert L. Hedlund	☐ *[District]* ☐
Richard J. Ross	*Norfolk, Bristol, and Middlesex*
Gale D. Candaras	☐ *[District]* ☐

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By Ms. Fargo, a petition (accompanied by bill, Senate, No. 1454) of Susan C. Fargo, William Smitty Pignatelli, James E. Timilty, Richard T. Moore and other members of the General Court for legislation to establish a municipal gas tax exemption. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1271* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act establishing a municipal gas tax exemption.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Chapter 64A is hereby amended by inserting after section 7A the following section:-

Section 7B. Any municipality of the commonwealth that buys any fuel on which an excise tax has been paid under chapter 64A and, which fuel has been purchased for its municipal consumption and use, shall be reimbursed the amount of such excise tax paid in the manner and subject to the conditions herein provided. All claims for reimbursement shall be filed with the commissioner of revenue and shall be made in such form and containing such information, and accompanied with supporting documentation, as the commissioner of revenue shall prescribe. The commissioner of revenue shall establish a quarterly calendar year schedule for the submission of claims by municipalities for reimbursement of such paid fuel excise taxes. No reimbursement for such excise tax paid shall be made for any claim submitted after 6 months from the date of the purchase of such fuel. The commissioner of revenue shall transmit all claims approved by him to the comptroller for certification, and the amount so approved and certified as aforesaid shall be paid forthwith from the proceeds of the excise tax levied under this chapter 64A, without specific appropriation. No claim for reimbursement for said excise tax shall be made by a municipality under sections 7 and 7A of chapter 64A, for fuel purchased during said period, to which a municipality is entitled to claim a reimbursement under this section.

18 SECTION 2. Section 13 of Chapter 64A of the General Laws, as appearing in the 2008
19 Official Edition, is hereby amended by striking out the words "seven and seven A" in line 3, and
20 inserting in place thereof, the following words:- "seven, seven A and seven B".