

SENATE No. 1492

The Commonwealth of Massachusetts

PRESENTED BY:

Donald F. Humason, Jr.

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 municipal gas tax reimbursement.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Viriato M. deMacedo</i>	<i>Plymouth and Barnstable</i>
<i>Robert L. Hedlund</i>	<i>Plymouth and Norfolk</i>

SENATE No. 1492

By Mr. Humason, a petition (accompanied by bill, Senate, No. 1492) of Donald F. Humason, Jr., Bruce E. Tarr, Viriato M. deMacedo and Robert L. Hedlund for legislation to establish a municipal gas tax reimbursement. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act establishing a municipal gas tax reimbursement.

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 of the commonwealth that buys any fuel on which an
4 excise tax has been paid under chapter 64A and, which fuel has been purchased for its municipal
5 consumption and use, shall be reimbursed the amount of such excise tax paid in the manner and
6 subject to the conditions herein provided. All claims for reimbursement shall be filed with the
7 commissioner of revenue and shall be made in such form and containing such information, and
8 accompanied with supporting documentation, as the commissioner of revenue shall prescribe.

9 The commissioner of revenue shall establish a quarterly calendar year schedule for the
10 submission of claims by municipalities for reimbursement of such paid fuel excise taxes. No
11 reimbursement for such excise tax paid shall be made for any claim submitted after 7 months
12 from the date of the purchase of such fuel. The commissioner of revenue shall transmit all claims

13 approved by him to the comptroller for certification, and the amount so approved and certified as
14 aforesaid shall be paid forthwith from the proceeds of the excise tax levied under this chapter
15 64A, without specific appropriation. No claim for reimbursement for said excise tax shall be
16 made by a municipality under sections 7 and 7A of chapter 64A, for fuel purchased during said
17 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 2012
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".