

SENATE No. 1560

The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis, (BY REQUEST)

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 for revenue-neutral carbon surcharge via shift from sales tax to transportation fuel tax.

PETITION OF:

NAME:

Steven Keleti

DISTRICT/ADDRESS:

18 Clarendon Street Malden, MA 02148

SENATE No. 1560

By Mr. Lewis (by request), a petition (accompanied by bill, Senate, No. 1560) of Steven Keleti for legislation to shift revenue from sales tax to transportation fuel tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1515 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act for revenue-neutral carbon surcharge via shift from sales tax to transportation fuel 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 2 of Chapter 64H of the General Laws, as appearing in the 2016
2 Official Edition, is hereby amended by inserting after the first sentence, the following sentence:-

3 This rate shall be lowered to 6.0 per cent starting January 1, 2018, shall be lowered to
4 5.75 per cent starting January 1, 2019, and shall be lowered to 5.5 per cent starting January 1,
5 2020.

6 SECTION 2. Section 1 of Chapter 64A of the General Laws, as appearing, is hereby
7 amended by striking out the definition of “tax per gallon” and inserting in place thereof the
8 following:-

9 “Tax per gallon”, shall mean the tax determined by the commissioner, for each calendar
10 quarter, and to the nearest tenth of a cent per gallon, which will result in total revenue of sales

11 tax collected under Chapter 64H Section 2 and under Chapter 64A to be the same as if the sales
12 tax under Chapter 64H Section 2 had been 6.25 per cent and the tax per gallon had been 25 cents
13 per gallon, adjusting for cumulative revenue differences in previous quarters; provided, however,
14 that such tax shall not be less than 25 cents per gallon. For aviation fuel, "tax per gallon" shall
15 mean 7 1/2 per cent of the average price, as determined by the commissioner, for each calendar
16 quarter, computed to the nearest tenth of a cent per gallon; provided, however, that such tax shall
17 not be less than 10 cents per gallon.