

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Walsh, Marian (SEN)

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 bill:

An Act relative to the fuel excise tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Walsh, Marian (SEN)	Suffolk and Norfolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01841 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO THE FUEL EXCISE 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 25B of Chapter 58 of the General Laws, as appearing in the 2000 Official
2 Edition, is hereby amended by inserting the following new paragraph (c):

3 (c) On or before April fifteenth of each year, the amount determined by the commissioner to be
4 payable in accordance with this paragraph (c) to each common carrier of passengers by motor
5 vehicle granted a certificate of public convenience and necessity pursuant to section 7 of chapter
6 159A, such amount to be the sum of the fuel and special fuels excises paid by such company
7 under the provisions of chapter 64A and 64E during the last preceding calendar year with respect
8 to fuel and special fuels consumed in its operation of motor vehicles upon or over the highways
9 of the commonwealth over routes established or operated under a certificate of public
10 convenience and necessity granted pursuant to section 7 of chapter 159A and not otherwise
11 reimbursable under said chapter 64A and 64E. The number of gallons of fuel or special fuels so

12 consumed shall not exceed the number of miles that such motor vehicles have been operated
13 during the last preceding calendar year over the routes, other than any turnpike constructed by
14 the Massachusetts Turnpike Authority, authorized by said authority or under said certificate,
15 divided by five.

16 On or before February fifteenth of each year such company shall by sworn statement submit to
17 the commissioner such information as in the judgment of the commissioner is necessary in order
18 to determine the amount to which such company is entitled in accordance with paragraph (c);
19 provided if such company fails to furnish such information on or before the said date, the
20 commissioner may refuse to certify such amount to the state treasurer. Said amount shall be
21 subject to verification and adjustment by the commissioner and any adjustment shall
22 correspondingly reduce or increase, as the case may be, the amount for the year in which the
23 adjustment is made. For this purpose, the commissioner may at any time examine the accounts,
24 books, documents and other papers of such company, take testimony and proofs under oath,
25 issue summonses and require the attendance and testimony of witnesses and the production of
26 accounts, books, documents and other papers. Such summonses shall be served in the same
27 manner as summonses for witnesses in criminal cases issued on behalf of the commonwealth,
28 and all provisions of law relative to summonses in such cases shall, so far as applicable, apply to
29 summonses issued hereunder. Any justice of the supreme judicial court or of the superior court
30 may, upon application of the commissioner, compel the attendance of witnesses, the production
31 of accounts, books, documents and other papers, and the giving of testimony before the
32 commissioner in the same manner and to the same extent as before the said courts.

33 The provisions of paragraph (c) shall be available for taxable years beginning on or after January
34 1, 2006.