

**HOUSE . . . . . No. 3039**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Smitty Pignatelli and Tommy Vitolo*

*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 local option gas tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Smitty Pignatelli</i>	<i>4th Berkshire</i>	<i>2/17/2021</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>2/17/2021</i>
<i>Dylan A. Fernandes</i>	<i>Barnstable, Dukes and Nantucket</i>	<i>2/24/2021</i>
<i>Elizabeth A. Malia</i>	<i>11th Suffolk</i>	<i>3/15/2021</i>

**HOUSE . . . . . No. 3039**

By Messrs. Pignatelli of Lenox and Vitolo of Brookline, a petition (accompanied by bill, House, No. 3039) of Smitty Pignatelli, Tommy Vitolo and others that cities and towns be authorized to establish an excise tax on gasoline. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Second General Court  
(2021-2022)**

An Act establishing a local option gas 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 16 of chapter 62C of the General Laws, as appearing in the 2016  
2 Official Edition, is hereby amended by inserting after subsection (l) the following new  
3 subsection: -

4 (m) Every retail supplier, as defined in section 1 of chapter 64A, shall, on or before the  
5 twentieth day of each month file with the commissioner a return stating the name and address of  
6 every retail dealer, as defined in section 295A of chapter 94, accepting delivery of fuel or special  
7 fuels, as defined in section 1 of chapter 64E, the number of gallons sold, the selling price of the  
8 fuel or special fuels during the preceding calendar month and such other information as the  
9 commissioner may deem necessary.

10 SECTION 2. The General Laws are hereby amended by inserting after chapter 64N the  
11 following chapter: -

12 Chapter 64O

13 Local Option Gas Excise

14 Section 1. As used in this chapter, the following words shall, unless the context otherwise  
15 requires, have the following meanings: -

16 "Commissioner", the commissioner of revenue.

17 "Fuel", shall have the meaning assigned to it in section 1 of chapter 64A.

18 "Retail dealer", shall have the meaning assigned to it in section 295A of chapter 94.

19 "Retail supplier", any person qualified to do business in the commonwealth who sells  
20 fuel or special fuels to retail dealers, as defined in section 295A of chapter 94.

21 "Special fuels", shall have the meaning assigned to it in section 1 of chapter 64E.

22 Section 2. (a) Any city or town that accepts this chapter may impose a local excise tax on  
23 the sale of fuel and special fuels to retail dealers within such city or town at a rate of 3 cents per  
24 gallon. Such excise tax shall be in addition to the amount of (1) any tax per gallon on fuel  
25 imposed under chapter 64A, and (2) any tax per gallon on special fuels imposed under chapter  
26 64E. At the time of filing a return required by section 16 of chapter 62C, every retail supplier  
27 shall pay to the commissioner the local excise tax on the sale of fuel or special fuels sold to retail  
28 dealers located in any city or town that has adopted the provisions of this chapter.

29 (b) All sums received by the commissioner under this chapter shall at least quarterly be  
30 distributed, credited, and paid by the state treasurer, upon certification of the commissioner, to  
31 each city and town that has adopted this section in proportion to the amount of such sums  
32 received from that city or town.

33           Section 3. (a) A city or town that accepts this chapter shall, prior to the collection of the  
34 local excise, establish a Municipal Fuel Excise Transportation and Stormwater Fund. The  
35 treasurer of the city or town shall deposit all sums received pursuant to this chapter into the fund.  
36 From the fund expenditures shall be made in the following manner: (1) one-third for the  
37 purposes of maintenance, repair, upkeep, construction or improvement of roads, bridges,  
38 sidewalks, bikeways, public parking areas or roadside drainage; (2) one-third for the  
39 Massachusetts Bay Transportation Authority or regional transportation authority serving the city  
40 or town, and (3) one-third for projects which promote and improve non-single occupancy motor  
41 vehicle transportation, including, but not limited to, pedestrian facilities, bicycle facilities, senior  
42 transportation programs, telecommuting programs and carpool programs. A city or town that is  
43 served by both the Massachusetts Bay Transportation Authority and a regional transit authority  
44 shall appropriate the funds as provided under clause 2 equally for the Massachusetts Bay  
45 Transportation Authority and said regional transit authority. A city or town that is not served by  
46 a public transit authority may appropriate funds as provided under clause 2 towards clause 1 or  
47 clause 3, or both. All moneys remaining in the fund, including accrued interest at the end of a  
48 fiscal year, shall remain in and become part of the fund and shall carry over to succeeding fiscal  
49 years.

50           (b) The commissioner shall make available to any city or town requesting such  
51 information the total amount of local excise tax collected pursuant to this chapter in the  
52 preceding fiscal year in the city or town requesting the information.

53           Section 4. A city or town may accept this chapter in the manner provided in section 4 of  
54 chapter 4. This chapter shall take effect on the first day of the calendar quarter beginning 30 days

55 after such approval, or on the first day of such later calendar quarter as the city or town may  
56 designate.