

HOUSE No. 3565

Section 207 contained in the engrossed Bill making appropriations for the fiscal year 2014 (see House, No. 3538), which had been returned by His Excellency the Governor with recommendation of amendment (for message, see Attachment J of House, No. 3566). July 12, 2013.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act relative to the taxation of carbon-based fuels.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to forthwith review certain tax laws and regulations, therefore, it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

□

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

- 1 The commissioner of revenue, in consultation with the commissioner of energy
- 2 resources, shall file a report not later than December 1, 2013, regarding any statutory, regulatory
- 3 and administrative changes, arrangements and calculations that may be required if the
- 4 commonwealth’s taxation of sales of gasoline is broadened to include taxation of sales of all
- 5 carbon-based fuels. The report shall be filed with the joint committee on revenue, the joint
- 6 committee on environment, natural resources and agriculture and the house and senate
- 7 committees on ways and means.