

## **An Initiative Petition for a Law Relative to the Gas Tax**

Be it enacted by the People, and by their authority:

SECTION 1. Section 1 of Chapter 64A of the General Laws is hereby amended by adding the following definitions:

“Benchmark price per gallon in Massachusetts”, the weekly retail gasoline price per gallon for regular gasoline in Massachusetts, including taxes, as calculated by the US Energy Information Administration.

“Published benchmark price per gallon in Massachusetts”, the most recent benchmark price per gallon in Massachusetts that has been made public by the US Energy Information Administration.

“Corporate retail buyer”, any domestic or foreign corporation, including any of its employees acting in furtherance of the business of the corporation, that buys fuel for automotive use that is dispensed into the fuel tank of a motor vehicle owned, leased or operated by the corporation.

“Individual retail buyer”, any person who buys fuel for automotive use that is dispensed into the fuel tank of a motor vehicle, including any such person who so dispenses fuel for consumption in such motor vehicles owned, leased or operated by him.

“Retail buyer”, a corporate or individual retail buyer.

SECTION 2. Chapter 64A of the General Laws is hereby amended by adding the following Section 14: The sale of fuel for automotive use, including but not limited to unleaded gasoline and diesel fuel shall, subject to appropriation, be exempt from the tax per gallon contained in this Chapter 64A of the General Laws if the sale occurs at a time that the published benchmark price per gallon in Massachusetts is greater than or equal to three dollars.

SECTION 3. Section 9 of Chapter 64A of the General Laws is hereby amended by striking out the following words:- “the tax in every instance shall be borne by the purchaser” and replacing them with the following words:- “the tax on the sale of fuel for automotive use shall be borne by the retail buyer, and the tax in every other instance shall be borne by the purchaser.”

SECTION 4. Section 4 of Chapter 64A of the General Laws is hereby amended by striking out the following paragraphs:-

“At the time of filing a return required by subsection (a) of section sixteen of chapter sixty-two C, every distributor and unclassified exporter shall pay to the commissioner an excise at the tax per gallon determined by the commissioner upon each gallon of fuel sold by him in the commonwealth during the calendar month covered by the return.

At the time of filing a return required by paragraph (a) of section sixteen of chapter sixty-two C, every unclassified importer shall pay to the commissioner an excise at the tax per gallon determined by the commissioner upon each gallon of fuel imported or caused to be imported during the calendar month covered by the return.”

and replacing them with the following paragraphs:-

“At the time of filing a return required by subsection (a) of section sixteen of chapter sixty-two C, every distributor and unclassified exporter shall pay to the commissioner an excise at the tax per gallon determined by the commissioner upon each gallon of fuel, excluding fuel for automotive use, sold by him in the commonwealth during the calendar month covered by the return.

At the time of filing a return required by paragraph (a) of section sixteen of chapter sixty-two C, every unclassified importer shall pay to the commissioner an excise at the tax per gallon determined by the commissioner upon each gallon of fuel, excluding fuel for automotive use, imported or caused to be imported during the calendar month covered by the return.

Every purchaser shall, on or before the twentieth day of each month file with the commissioner a return stating the number of gallons and the selling price of fuel for automotive use sold by him in the commonwealth during the preceding calendar month. The return shall state separately the number of gallons and the selling price of fuel for automotive use that were exempt from the excise under Section 14 of this Chapter 64A and the number of gallons and the selling price of fuel for automotive use that were not exempt from the excise under Section 14 of this Chapter 64A. At the time of filing this return, the purchaser shall pay the commissioner an excise tax at the tax per gallon determined by the commissioner upon each gallon of automotive fuel sold by him in the commonwealth during the preceding calendar month that was not exempt from the excise under Section 14 of this Chapter 64A.”

SECTION 5.

The provisions of this act shall take effect on January 1, 2025.

SECTION 6.

The provisions of this law are severable, and if any clause, sentence, paragraph or section of this law or an application thereof shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof but shall be confined in its operation to the clause, sentence, paragraph, section or application adjudged invalid and such clause, sentence, paragraph, section or application shall be reformed and construed so that it would be valid to the maximum extent permitted.

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