

SUMMARY OF NO. 22-04

The proposed law would exempt from the state gasoline sales tax any sale of fuel for automotive use, including a sale of unleaded gasoline and diesel fuel, if the sale occurs at a time when the retail price for regular gasoline in Massachusetts is greater than or equal to \$3.00 per gallon. The availability of this tax exemption would be subject to legislative appropriation.

The proposed law would take effect starting in tax year 2025.