

SENATE No. 1991

The Commonwealth of Massachusetts

PRESENTED BY:

Ryan C. Fattman

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 providing for motor vehicle fuel tax relief for the Commonwealth.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Ryan C. Fattman</i>	<i>Worcester and Hampden</i>	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>2/26/2025</i>

SENATE No. 1991

By Mr. Fattman, a petition (accompanied by bill, Senate, No. 1991) of Ryan C. Fattman and Bruce E. Tarr for legislation to provide for motor vehicle fuel tax relief for the Commonwealth Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1818 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act providing for motor vehicle fuel tax relief for the Commonwealth.

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. Notwithstanding any general or special law to the contrary, the
2 commissioner of the department of revenue, for three months, shall forgo collection of the tax
3 per gallon as defined by section 1 of chapter 64A of the General Laws of motor vehicle fuel
4 excise at such time as (i) the average price of one gallon of unleaded gasoline, as calculated in
5 the Commonwealth of Massachusetts by the U.S. Energy Information Administration, is greater
6 than three dollars and fifty cents and whose price increases by no less than ten percent in a period
7 of one month, (ii) one gallon of diesel gasoline, as calculated in the Commonwealth of
8 Massachusetts by the U.S. Energy Information Administration, is greater than four dollars and
9 whose price increases by no less than ten percent in a period of one month.

10 SECTION 2. Notwithstanding any general or special law to the contrary not more than 30
11 days following the resumption of the collection of the tax per gallon on motor vehicle fuel
12 excise, the commissioner of the department of revenue shall certify to the comptroller of the
13 commonwealth the amount of tax per gallon not collected and the comptroller shall transfer the
14 certified amount from the general fund to the state transportation fund.