

SENATE, No. 183

STATE OF NEW JERSEY

INTRODUCED MARCH 14, 1955

By Mr. WALLACE

Referred to Committee on Revision and Amendment of Laws

AN ACT concerning exemptions and refunds of the tax on motor fuels, amending section 54:39-66 and supplementing article 11 of chapter 39 of Title 54 of the Revised Statutes.

1 BE IT ENACTED *by the Senate and General Assembly of the State of New*
2 *Jersey:*

1 1. Section 54:39-66 of the Revised Statutes is amended to read as
2 follows:

3 54:39-66. Any person who shall use any fuels as herein defined for any
4 of the following purposes:

5 (a) operating or propelling motor vehicles, motor boats or other imple-
6 ments owned or leased by the State and all the political subdivisions thereof,

7 (b) autobusses while being operated over the highways of this State in
8 those municipalities to which the operator has paid a monthly franchise tax
9 for the use of the streets therein under the provisions of sections 48:4-14,
10 48:4-15 and 48:4-16 or 48:16-25 of the Title Public Utilities,

11 (c) agricultural tractors not operated on a public highway,

12 (d) farm machinery,

13 (e) aircraft,

14 (f) ambulances,

15 (g) rural free delivery carriers in the dispatch of their official business,

16 (h) such vehicles as run only on rails or tracks, and such vehicles as
17 run in substitution thereof,

18 (i) such highway motor vehicles as are operated exclusively on private
19 property,

20 (j) motor boats or motor vessels used exclusively for or in the propaga-
21 tion, planting, preservation and gathering of oysters and clams in the tidal
22 water of this State,

23 (k) motor boats or motor vessels used exclusively for commercial fishing,

24 (l) motor boats or motor vessels while being used for hire for fishing
25 parties,

26 (m) cleaning,

27 (n) fire engines and fire-fighting apparatus,

28 (o) stationary machinery and vehicles or implements not designed for
29 the use of transporting persons or property on the public highway,

30 (p) heating and lighting devices,

31 (q) fuels previously taxed under this chapter and later exported or sold
32 for exportation from the State of New Jersey to any other State or country;
33 provided, proof satisfactory to the commissioner of such exportations is
34 submitted,

35 (r) motor boats or motor vessels used exclusively for Sea Scout train-
36 ing by a duly chartered unit of the Boy Scouts of America,
37 and who shall have paid the tax for such fuels hereby required to be paid,
38 shall be reimbursed and repaid the amount of tax so paid upon presenting
39 to the commissioner an application for such reimbursement or repayment,
40 in form prescribed by the commissioner, which application shall be verified
41 by a declaration of the applicant that the statements contained therein are
42 true. Such application for reimbursement or repayment shall be supported
43 by an invoice, or invoices, showing the name and address of the person from
44 whom purchased, the name of the purchaser, the date of purchase, the number
45 of gallons purchased, the price paid per gallon, and an acknowledgment by
46 the seller that payment of the cost of the fuel, including the tax thereon,
47 has been made. Such invoice, or invoices, shall be legibly written and shall
48 be void if any corrections or erasures shall appear on the face thereof.

1 2. Where the State or any political subdivision thereof heretofore shall
2 have been reimbursed and repaid for the tax paid on fuels used for operat-
3 ing or propelling motor vehicles, motor boats or other implements, whether
4 owned or leased by the State or any political subdivision thereof, the State
5 or any such political subdivision thereof shall be entitled to retain such
6 reimbursement and repayment, and no further claim therefor shall be
7 required.

1 3. Where the State or any political subdivision thereof has been or shall
2 have been leasing motor vehicles, motor boats or other implements which
3 have been or shall have been operated or propelled by them, or in their
4 behalf, between October 1, 1954, and the effective date of this act, every
5 application for reimbursements and repayments for such period filed, or
6 which may be filed, in the manner required by sections 54:39-66 and 54:39-67
7 of the Revised Statutes shall be allowed by the commissioner notwithstand-
8 ing the time limit contained in said section 54:39-67, if otherwise proper,
9 and in the case of such application not presently filed, if filed with the com-
10 missioner within 60 days after the effective date of this act.

1 4. This act shall take effect immediately.

STATEMENT

Certain municipalities in the State are leasing motor vehicles for use in their police departments and for other purposes, instead of owning such motor vehicles. Such municipalities find it more economical for their purposes to lease such motor vehicles, instead of owning them.

The foregoing amendments permit such municipalities to be reimbursed for gasoline taxes paid by them in the operation of such leased vehicles.