

**ASSEMBLY, No. 199**

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**STATE OF NEW JERSEY**

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INTRODUCED JANUARY 18, 1960

By Assemblyman BATEMAN

Referred to Committee on Highways, Transportation and Public Utilities

AN ACT relating to taxation of motor fuels and amending section 54:39-66 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 fol-  
2 lows:

3     54:39-66. Any person:

4     (1) who shall use any fuels as herein defined for any of the following  
5 purposes:

6           (a) operating or propelling motor vehicles, motor boats or other  
7 implements owned or leased by the State and all the political subdivi-  
8 sions thereof,

9           (b) autobusses while being operated over the highways of this State  
10 in those municipalities to which the operator has paid a monthly fran-  
11 chise tax for the use of the streets therein under the provisions of sec-  
12 tions 48:4-14, 48:4-15 and 48:4-16 or 48:16-25 of the Title Public Utili-  
13 ties,

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

15           (d) farm machinery,

16           (e) aircraft,

17           (f) ambulances,

18 (g) rural free delivery carriers in the dispatch of their official busi-  
19 ness,

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

22 (i) such highway motor vehicles as are operated exclusively on pri-  
23 vate property,

24 (j) motor boats or motor vessels used exclusively for or in the propa-  
25 gation, planting, preservation and gathering of oysters and clams in the  
26 tidal waters of this State,

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

29 (l) motor boats or motor vessels while being used for hire for fish-  
30 ing parties or being used for sightseeing or excursion parties,

31 (m) cleaning,

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

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

35 (p) heating and lighting devices,

36 (q) fuels previously taxed under this chapter and later exported  
37 or sold for exportation from the State of New Jersey to any other State  
38 or country provided, proof satisfactory to the commissioner of such ex-  
39 portations is submitted,

40 (r) motor boats or motor vessels used exclusively for Sea Scout  
41 training by a duly chartered unit of the Boy Scouts of America,

42 (s) *emergency vehicles used exclusively by volunteer first-aid or res-*  
43 *cue squads, and*

44 (2) who shall have paid the tax for such fuels hereby required to be  
45 paid, shall be reimbursed and repaid the amount of tax so paid upon pre-  
46 senting to the commissioner an application for such reimbursement or re-  
47 payment, in form prescribed by the commissioner, which application shall  
48 be verified by a declaration of the applicant that the statements contained

49 therein are true. Such application for reimbursement or repayment shall be  
50 supported by an invoice, or invoices, showing the name and address of the  
51 person from whom purchased, the name of the purchaser, the date of pur-  
52 chase, the number of gallons purchased, the price paid per gallon, and an  
53 acknowledgment by the seller that payment of the cost of the fuel, including  
54 the tax thereon, has been made. Such invoice, or invoices, shall be legibly  
55 written and shall be void if any corrections or erasures shall appear on the  
56 face thereof.

57 The commissioner may, in his discretion, permit a distributor entitled to  
58 a refund under the provisions of this section to take credit therefor, in lieu  
59 of such refund, in such manner as the commissioner may require, on a re-  
60 port filed pursuant to section 54:39-27 of the Revised Statutes.

1 2. This act shall take effect immediately.