

An Act Relative to Gas Tax Relief

Section 1: Section 6 of Chapter 62 of the General Laws is hereby amended by adding a new section:

(aa) (1) A taxpayer who is a natural person shall be allowed a credit against the taxes imposed by this chapter if that person holds a motor vehicle registration issued under Section 2 of Chapter 90 of the General Laws. The credit allowed by this subsection shall equal one hundred and fifty dollars. If the taxpayer held a motor vehicle registration for a portion of the full tax year, the credit shall be prorated accordingly.

(2) For the purposes of this subsection, married taxpayers filing jointly shall be allowed a credit in the amount of three hundred dollars provided that such taxpayers hold two or more motor vehicle registrations issued under Section 2 of Chapter 90 of the General Laws. If the taxpayers held motor vehicle registrations for less than twenty-four months in the aggregate among all vehicles in which a registration was held during the tax year, the credit shall be prorated accordingly.

(3) A motor vehicle registration issued to a dependent, as defined by Section 152 of the Code, of a taxpayer shall not be eligible in calculating a credit under this subsection.

(4) If the amount of the credit allowed under this subsection exceeds the taxpayer's liability, the commissioner shall treat the excess as an overpayment and shall pay the taxpayer the amount of the excess without interest.

Section 2: Section 1 of this act shall be applicable only for tax year 2022