

Beacon Hill Byline by Mary Rogeness

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### **Turning Turnpike Travel Into Cash**

When I was a newcomer in the legislature, a constituent called me to find out how he could recover from the state the amount of money he had paid as gasoline tax while traveling on the Mass Turnpike. I dutifully asked the question of the authorities, and regretfully informed the gentleman of this response: no such recovery was possible.

Well, that was then, and this is now. I do not believe that the law has changed, but the Massachusetts Department of Revenue has made some changes. The state now makes it clear that Turnpike tolls are an alternative to gasoline taxes. The tolls pay for upkeep of the road that would otherwise be funded by gasoline tax. Therefore, drivers can file for refunds of taxes for fuel used on the Pike.

As you might expect, it is necessary to file written documentation of both your travel and your toll expenses, and the process is so complex that it may be worthwhile only if you are a frequent toll paying traveler. If you decide to apply, these are the steps to follow. Any motorist or commercial carrier who consumes fuel while traveling on the Pike is generally entitled to reimbursement of the fuel excise tax. The fuel must have been purchased instate within three days of the turnpike travel.

One further limitation on the refund shows the complexity of the state's tax policy. Once the state removes the excise tax, it is entitled to impose a five percent Massachusetts use (sales) tax. Any applicant who is not exempt from sales and use tax will be assessed that charge, which will be deducted from the refund. An applicant who is exempt from sales and use tax must provide documentation of that exemption.

Documentation must also be provided for both tolls and gasoline purchase. Motorists with both FastLane and credit card accounts will have comprehensive records of those charges. Without those assets, of course, you will need a collection of individual receipts to submit with your annual or semiannual claim.

If, after reading the requirements, you are interested in pursuing a refund, you will need form GT-9T from the DOR. My office will mail one to you if you call 5671661 or e-mail to [mary@rogeness.com](mailto:mary@rogeness.com). Or you may request one from the DOR at 800-393-6089. You can also print one from the DOR website, [www.state.ma.us/dor](http://www.state.ma.us/dor).