

SENATE No. 256

To accompany the petition of Leo J. Sullivan providing for the imposition of an additional excise on the sale of alcoholic beverages and alcohol. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Three.

AN ACT IMPOSING AN ADDITIONAL EXCISE WITH RESPECT
TO THE SALE OF ALCOHOLIC BEVERAGES AND ALCOHOL.

*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. Section twenty-one of chapter one
2 hundred and thirty-eight of the General Laws, as
3 amended by chapter three hundred and sixty-seven
4 of the acts of nineteen hundred and thirty-nine, is
5 hereby further amended by striking out the fourth
6 and fifth paragraphs and the first sentence of the
7 sixth paragraph, and inserting the following in place
8 thereof:—

9 For each wine gallon, or fractional part thereof,
10 of all other alcoholic beverages containing twenty-
11 four per cent or less of alcohol by volume at sixty-
12 degree Fahrenheit, at a rate of forty-five cents per
13 wine gallon;

14 For each wine gallon, or fractional part thereof,
15 of all other alcoholic beverages containing more than

16 twenty-four per cent but not more than fifty per cent
17 of alcohol by volume at sixty degree Fahrenheit, at a
18 rate of ninety-five cents per wine gallon;

19 For each proof gallon, or fractional part thereof,
20 of all other alcoholic beverages containing more than
21 fifty per cent of alcohol by volume at sixty degree
22 Fahrenheit or alcohol, at a rate of ninety-five cents
23 per proof gallon.

1 SECTION 2. This act shall take effect on September
2 first in the current year.