

HOUSE No. 1243

By Messrs. Skerry of Medford and Cappucci of Boston, petition of Michael F. Skerry and Enrico Cappucci for the imposition of a tax of ten dollars on cigarette vending machines and providing for the registration of such machines with the Commissioner of Corporations and Taxation. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE TAXATION ON CIGARETTE VENDING MACHINES IN THE COMMONWEALTH OF MASSA- CHUSETTS.

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. The commonwealth, acting through
2 the commissioner of corporations and taxation, shall
3 impose a tax of ten dollars on each and every cigarette
4 vending machine within the commonwealth. Every
5 owner of such machines who places them for the pur-
6 poses of the use thereof by persons in the purchase of
7 cigarettes shall record with said commissioner the
8 number of such machines placed by him.

1 SECTION 2. Any person failing to register or pay
2 his tax fee as required in this act shall be punished
3 by a fine of one hundred dollars.

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