

# HOUSE . . . . No. 2510

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By Mr. Beades of Boston, petition of John J. Beades that alcoholic beverage taxes and excises be a direct tax on retail consumers. Taxation.

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## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Four.

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AN ACT PROVIDING THAT ALCOHOLIC BEVERAGE TAXES AND EXCISES SHALL BE PRESUMED TO BE A DIRECT TAX ON THE RETAIL CONSUMER.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 All alcoholic beverage taxes and excises paid in pur-  
2 suance of any provision of the general or special laws  
3 shall conclusively be presumed to be a direct tax on  
4 the retail consumer, precollected for the purpose of  
5 convenience and facility only.

