

To accompany the petition of James J. Corbett for legislation relative to the temporary additional excise tax on the sale of certain alcoholic beverages and alcohol. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE TEMPORARY ADDITIONAL EXCISE TAX ON THE SALE OF CERTAIN 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 11 of chapter 246 of the acts of 1953 is
2 hereby amended by striking out, in line 5, the word
3 "fifty-five" and inserting in place thereof the word: —
4 fifty-four, — so as to read as follows: — *Section 11.*
5 There is hereby imposed an additional excise on the
6 sale of alcoholic beverages and alcohol, other than
7 malt beverages, for the period beginning July first,
8 nineteen hundred and fifty-three, and ending June
9 thirtieth, nineteen hundred and fifty-four, as follows:
10 For each wine gallon, or fractional part thereof, of
11 still wine, other than cider containing more than three
12 per cent but not more than six per cent of alcohol as
13 aforesaid, including vermouth, at the rate of twenty
14 cents per wine gallon.
15 For each wine gallon, or fractional part thereof, of
16 all other alcoholic beverages containing twenty-four
17 per cent or less of alcohol by volume at sixty degrees
18 Fahrenheit, at the rate of forty-five cents per wine
19 gallon.
20 For each wine gallon, or fractional part thereof, of
21 all other alcoholic beverages containing more than

22 twenty-four per cent but not more than fifty per cent
23 of alcohol by volume at sixty degrees Fahrenheit, at
24 the rate of twenty-five cents per wine gallon.

25 For each proof gallon, or fractional part thereof, of
26 all other alcoholic beverages containing more than
27 fifty per cent of alcohol by volume at sixty degrees
28 Fahrenheit or alcohol, at the rate of twenty-five cents
29 per proof gallon.