

# SENATE . . . . No. 799

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## The Commonwealth of Massachusetts

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SENATE, August 3, 1956.

The committee on Ways and Means, to whom was committed the Senate Bill relative to the collection of cigarette excise taxes (printed as House, No. 1247) report recommending that the same ought to pass with an amendment substituting a new draft entitled "An Act providing for compensation to be paid to certain wholesale dealers in cigarettes in certain instances" (Senate, No. 799).

For the committee,

EDWARD C. STONE.

## The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR COMPENSATION TO BE PAID TO CERTAIN WHOLESALE DEALERS IN CIGARETTES IN CERTAIN INSTANCES.

1 *Whereas*, The deferred operation of this act would  
2 tend to defeat its purpose which is to provide, in part,  
3 the immediate payment to certain wholesale dealers in  
4 cigarettes sums due them from the Commonwealth for  
5 services rendered by them in compliance with the pro-  
6 visions of chapter 64C of the General Laws, therefore it  
7 is hereby declared to be an emergency law necessary for  
8 the immediate preservation of the public welfare and  
9 convenience.

*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 6 of chapter 64C of the General  
2 Laws, as amended by section 83 of chapter 654 of the  
3 acts of 1953, is hereby further amended by inserting after  
4 the second sentence thereof the following: —

5 Every such licensee; provided, he has complied with  
6 all the requirements of this chapter and all pertinent  
7 rules and regulations of the state tax commission promul-  
8 gated hereunder, may withhold and retain, effective on  
9 all returns required to be filed after February first,  
10 nineteen hundred and fifty-seven, from each payment  
11 required to be made by him under the foregoing provi-  
12 sions of this section as compensation for services rendered  
13 in compliance with this chapter, a percentage of such  
14 payment computed in accordance with the following  
15 table:

16 Chain store operators — one half of one per cent

- 17 Vending machine operators — one per cent  
18 Wholesalers — two per cent.

1 SECTION 2. Every licensee other than an unclassified  
2 acquirer or retailer described in section six of chapter  
3 sixty-four C, provided he has complied with all the  
4 requirements of said chapter and all pertinent rules and  
5 regulations of the state tax commission promulgated  
6 thereunder, shall be paid as compensation for his serv-  
7 ices rendered in compliance with said chapter during  
8 the calendar years nineteen hundred and fifty-four,  
9 nineteen hundred and fifty-five and nineteen hundred  
10 and fifty-six, a percentage of the tax shown on the  
11 returns filed by him for said years in accordance with  
12 the following table: —

- 13 Chain store operators — one half of one per cent;  
14 Vending machine operators — one per cent;  
15 Wholesalers — one and one half per cent.

1 SECTION 3. The amounts required to be paid under  
2 section two of this act shall be certified to the comp-  
3 troller in the following manner:

4 (a) All sums due and payable for the calendar years  
5 of nineteen hundred and fifty-four and nineteen hundred  
6 and fifty-five and the period commencing January one,  
7 nineteen hundred and fifty-six and ending June thirtieth,  
8 nineteen hundred and fifty-six shall be certified by the  
9 state tax commission to the said comptroller on or  
10 before December one, nineteen hundred and fifty-six.

11 (b) All sums due and payable for the period com-  
12 mencing July one, nineteen hundred and fifty-six, and  
13 ending December thirty-one, nineteen hundred and  
14 fifty-six, shall be certified by the state tax commission  
15 to the said comptroller on or before May one, nineteen  
16 hundred and fifty-seven.

17 Upon certifications to the comptroller as aforesaid,  
18 the state treasurer shall pay said amounts without any  
19 appropriation therefor by the general court, out of the  
20 proceeds of said excise.

1 SECTION 4. Section one of this act shall take effect  
2 as of January one, nineteen hundred and fifty-seven  
3 and shall apply to all returns required to be filed after  
4 February one, nineteen hundred and fifty-seven.

5 Sections 2 and 3 of this act shall take effect upon its  
6 passage.