SENATE . . . No. 300

To accompany the petition of Robert S. Fuchs for legislation to authorize the use of a decalcomania stamp as an additional method of collecting the tax for the privilege of manufacturing, selling and importing alcoholic beverages. Legal Affairs.

The Commonwealth of Massachusetts

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

An Act for the Use of a Decalcomania Stamp as an Additional Method of Collecting the Tax for the Privilege of Manufacturing, Selling and Importing Alcoholic Beverages.

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

1 Chapter one hundred and thirty-eight of the 2 General Laws, as most recently amended, is 3 further amended by the addition of the following 4 new section: —

5 Section 21A. Every licensed manufacturer and 6 every holder of a wholesaler's and importer's 7 license for the sale or manufacture of alcoholic 8 beverages shall secure from the commission 9 decalcomania stamps of forge-proof nature and 10 incapable of re-use, which stamps shall be affixed 11 to each barrel, wine gallon, proof gallon, or frac- 12 tional part, in accordance with the rate pre-
13 scribed in section twenty-one. The commission
14 is hereby authorized to prescribe rules and regu-
15 lations governing the method of keeping accounts,
16 records, amounts and denominations of the
17 various stamps.