

By Mr. Powers, petition of John E. Powers and John F. Collins for legislation to provide supplementary aid to cities and towns for municipal services rendered to private, non-profit educational institutions by increasing the excise on cigarettes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Three.

AN ACT TO PROVIDE SUPPLEMENTARY AID TO CITIES AND TOWNS FOR MUNICIPAL SERVICES RENDERED TO PRIVATE, NON-PROFIT EDUCATIONAL INSTITUTIONS.

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. Chapter 69 of the General Laws is hereby
2 amended by inserting after Section 1 thereof the following
3 section:

4 *Section 1A.* The Commonwealth, acting through the Com-
5 missioner of Education, shall pay annually on or before Sep-
6 tember 1 to each city and town in which is located the prin-
7 cipal buildings or a major branch of a private, non-profit col-
8 lege, junior college, university, or other educational institu-
9 tion with the power under its charter to grant degrees, the
10 sum of One Hundred Dollars for each full-time student, or the
11 equivalent thereof, in attendance at such institution in such
12 city or town during the preceding fiscal year.

1 SECTION 2. Chapter 64C of the General Laws is hereby
2 amended by striking out section 6, as most recently amended
3 by section 7 of chapter 774 of the acts of 1960, and inserting
4 in place thereof the following section: — *Section 6.* Every
5 licensee under section two, other than an unclassified acquirer
6 or a retailer, shall, on or before the twentieth day of each cal-
7 endar month, file with the commissioner, on a form prescribed

8 by him, a return under the penalties of perjury for each place
9 of business maintained, stating the number of cigarettes sold
10 by such licensee in the commonwealth during the preceding
11 calendar month and such return shall contain or be accom-
12 panied by such further information as the commissioner shall
13 require; provided, that if a licensee ceases to sell cigarettes
14 within the commonwealth he shall forthwith file with the com-
15 missioner such a return for the period ending with such cessa-
16 tion. Such licensee shall, at the time of filing such return, pay
17 to the commissioner an excise equal to three and three-fourths
18 mills for each cigarette so sold during the calendar month cov-
19 ered by the return; provided, that cigarettes with respect to
20 which the excise under this chapter has once been imposed
21 and has not been refunded if paid, shall not be subject upon a
22 subsequent sale to the excise imposed by this chapter. Every
23 such licensee, provided he has complied with all the require-
24 ments of this chapter and all pertinent rules and regulations
25 of the state tax commission promulgated hereunder, may with-
26 hold and retain from each payment required to be made by
27 him under the foregoing provisions of this section as compen-
28 sation for services rendered in compliance with this chapter, a
29 percentage of such payment computed in accordance with the
30 following table: —

Chain store operators, one half of one per cent.

Vending machine operators, one per cent.

Wholesalers, two per cent.

31 Each unclassified acquirer shall, upon importation or acquisi-
32 tion of cigarettes into or within the commonwealth, file with
33 the commissioner a return under penalties of perjury, on a
34 form to be furnished by the commissioner, stating the number
35 of cigarettes imported or acquired and such other information
36 as the commissioner shall require, and shall, at the time of fil-
37 ing such return, pay to the commissioner an excise equal to
38 three mills for each cigarette so imported or acquired and held
39 for sale or consumption, and cigarettes with respect to which
40 such excise has been imposed and has not been refunded if
41 paid, shall not be subject, when subsequently sold, to any
42 further excise under this chapter. An abatement or refund of
43 the excise provided by the chapter may be made by the state

44 tax commission for such causes as the state tax commission
45 may deem expedient. The state tax commission shall certify
46 said amount to the comptroller and the state treasurer shall
47 pay said amount without any appropriation therefor by the
48 general court, out of the proceeds of such excise. The commis-
49 sioner may, in his discretion, require reports from any com-
50 mon carrier who transports cigarettes to any point or points
51 within the commonwealth and from any other person who,
52 under contract, so transports cigarettes, and from any bonded
53 warehouseman or bailee who has in his possession any cig-
54 arettes, such reports to contain such information concerning
55 shipments of cigarettes as the commissioner shall determine.
56 All such carriers, bailees, warehousemen and other persons
57 shall permit the examination by the commissioner or his duly
58 authorized agent of any records relating to the shipment of
59 cigarettes into or from, or the receipt thereof within, the com-
60 monwealth.

61 All cigarette taxes paid in pursuance of this chapter or of
62 any general or special law shall conclusively be presumed to
63 be a direct tax on the retail consumer, precollected for the
64 purpose of convenience and facility only."

1 SECTION 3. Section 6 of chapter 774 of the acts of 1960 is
2 hereby amended by striking out said section and inserting in
3 place thereof the following section:

4 "*Section 6.* The proceeds of that portion of the excise on
5 cigarettes levied under the provisions of chapter 64 of the Gen-
6 eral Laws equal to three mills for each cigarette sold, shall be
7 paid into the state treasury and credited to the General Fund
8 and shall be used solely toward meeting the interest and serial
9 payments on the bonds of the commonwealth issued under au-
10 thority of this act and of chapter six hundred and thirty-five
11 of the acts of the current year and any other debt service obli-
12 gations of the General Fund heretofore or hereafter authorized
13 and including bond obligations which are outstanding on the
14 effective date of this section and are payable from the General
15 Fund."

1 SECTION 4. This act shall take effect on July 1, 1963.

The following is a list of the names of the persons who were members of the Board of Directors of the Bank of Montreal from 1874 to 1877. The names are arranged in alphabetical order of their surnames.

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1876-1877

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