

# HOUSE . . . . No. 1807

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House Bill No. 1567 as amended by the House and changed by the committee on Bills in the Third Reading. May 18.

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## The Commonwealth of Massachusetts

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

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An Act relative to the Taxation of Sales of Certain  
Alcohol in Certain Instances.

*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 twenty-one of chapter one  
2 hundred and thirty-eight of the General Laws, as  
3 most recently amended by section twenty-one of chap-  
4 ter four hundred and forty of the acts of nineteen  
5 hundred and thirty-five, is hereby further amended  
6 by striking out the first six paragraphs and inserting  
7 in place thereof the following:—

8 Every licensed manufacturer of alcoholic beverages  
9 or alcohol as hereinafter defined and every holder of  
10 a wholesaler's and importer's license for the sale  
11 thereof and every licensee under section seventy-six  
12 shall, in addition to the license fees elsewhere pro-  
13 vided in this chapter, be liable for and pay to the  
14 commonwealth an excise, for the privilege enjoyed  
15 by him as such manufacturer, wholesaler and im-  
16 porter, or licensee under section seventy-six, to be

17 levied on sales of alcoholic beverages or alcohol, other  
18 than wines to be used for sacramental purposes only,  
19 within the commonwealth as follows:

20 For each barrel of thirty-one gallons, or fractional  
21 part of a barrel aforesaid, of malt beverages, at the  
22 rate of one dollar per barrel aforesaid;

23 For each wine gallon, or fractional part thereof, of  
24 wine, including vermouth, at the rate of ten cents  
25 per wine gallon;

26 For each wine gallon, or fractional part thereof, of  
27 all other alcoholic beverages containing twenty-four  
28 per cent or less of alcohol by volume at sixty degrees  
29 Fahrenheit, at the rate of fifteen cents per wine  
30 gallon;

31 For each wine gallon, or fractional part thereof, of  
32 all other alcoholic beverages containing more than  
33 twenty-four per cent but not more than fifty per cent  
34 of alcohol by volume at sixty degrees Fahrenheit, at  
35 the rate of forty cents per wine gallon;

36 For each proof gallon, or fractional part thereof, of  
37 all other alcoholic beverages containing more than  
38 fifty per cent of alcohol by volume at sixty degrees  
39 Fahrenheit or alcohol, at the rate of forty cents per  
40 proof gallon. The words "proof gallon", when used  
41 in this section with reference to an alcoholic beverage,  
42 shall be held to be a gallon of the alcoholic beverage  
43 which contains one half its volume of alcohol of a  
44 specific gravity of seven thousand nine hundred and  
45 thirty-nine ten thousandths (.7939) at sixty degrees  
46 Fahrenheit. Every person subject to this section shall  
47 keep a true and accurate account of all alcoholic bev-  
48 erages or alcohol sold by him and shall make a return  
49 thereof to the commissioner of corporations and taxa-

50 tion, hereinafter called the commissioner, within ten  
51 days after the last day of each month, covering his  
52 sales during such month, and shall at the time of such  
53 return make payment to the commissioner of the  
54 amount due under this section for such sales in such  
55 month. The commissioner shall assess on the basis  
56 of any available information any deficiency in the  
57 amount so payable which remains unpaid and shall  
58 notify the person so assessed who may within thirty  
59 days of the date of the notice make application for  
60 abatement thereof. Such assessment may be made  
61 at any time within five years after the making of the  
62 earliest sale included in such assessment. If the com-  
63 missioner shall determine that a deficiency so assessed  
64 should be abated or, upon application filed within  
65 thirty days of the making of the return that an over-  
66 payment has been made, he shall certify the amount  
67 of such abatement or overpayment to the state treas-  
68 urer, who shall repay the amount so certified if paid,  
69 without further appropriation therefor. The commis-  
70 sioner is hereby authorized to prescribe rules and regu-  
71 lations governing the method of keeping accounts,  
72 making returns and paying the excise provided for in  
73 this section. Such rules and regulations shall provide  
74 for the waiver of payment of the excise in respect to  
75 any alcoholic beverages or alcohol if it appears that  
76 an excise has already been paid under the provisions  
77 of this section in respect thereto; provided, however,  
78 that alcoholic beverages or alcohol manufactured  
79 within or imported into the commonwealth and ex-  
80 ported therefrom shall be exempt from such excise.  
81 Alcohol for the purposes of this section shall mean  
82 alcohol otherwise subject to any provision of this

83 chapter but shall not include alcohol sold for scien-  
84 tific, chemical, mechanical, manufacturing, industrial,  
85 culinary, pharmaceutical or medical purposes in con-  
86 tainers greater in capacity than one wine gallon.

1 SECTION 2. This act shall take effect December  
2 first, nineteen hundred and thirty-six.