

# HOUSE . . . . . No. 3313

By Mr. Bevilacqua of Haverhill, petition of Robert N. Comeau relative to the penalty for punishment for persons transporting cigarettes into the Commonwealth without payment of an excise tax. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT PROVIDING PUNISHMENT OF PERSONS TRANSPORTING CIGARETTES INTO THE COMMONWEALTH WITHOUT THE PAYMENT OF AN EXCISE TAX.

*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 64C of the General Laws is hereby amended by  
2 inserting after section 6B the following section:—

3 *Section 6C.* Any person who transports cigarettes into the  
4 commonwealth knowing that an excise tax thereon has not been  
5 paid to the commonwealth in accordance with the provisions of  
6 section six shall, within forty-eight hours of arriving at his  
7 destination, Saturday, Sunday and holidays excluded, make a  
8 report to the department of corporations and taxation, on forms  
9 to be supplied by said department, establishing the number of  
10 cigarettes brought into the commonwealth and submitting at the  
11 time of the filing of the report a sum equal to the Massachusetts  
12 excise tax due on said cigarettes. Whoever violates the provisions  
13 of this section shall be punished by a fine of not less than one  
14 hundred dollars nor more than five hundred dollars.

For the purpose of the bill, the term "State" shall include the District of Columbia and the territories and possessions of the United States.

SEC. 2. (a) The Secretary of the Interior shall, within 90 days after the date of the enactment of this Act, submit to the Committee on the Interior and Natural Resources of the House of Representatives a report on the progress made in carrying out the provisions of this Act.

(b) The Secretary shall also submit to the Committee a report on the progress made in carrying out the provisions of this Act.

(c) The Secretary shall also submit to the Committee a report on the progress made in carrying out the provisions of this Act.

(d) The Secretary shall also submit to the Committee a report on the progress made in carrying out the provisions of this Act.

(e) The Secretary shall also submit to the Committee a report on the progress made in carrying out the provisions of this Act.

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