

[Similar Matter Filed During Past Session —
See Senate No. 1486 of 1979]

SENATE No. 1725

By Mr. Walsh, a petition (accompanied by bill, Senate, No. 1725) of Joseph B. Walsh for legislation to provide for a refund of tax on malt beverages rendered unmarketable due to certain damage. Taxation.

Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

**AN ACT PROVIDING FOR A REFUND OF TAX ON MALT BEVERAGES
RENDERED UNMARKETABLE DUE TO CERTAIN DAMAGE.**

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 thirty-eight of the General Laws is
2 hereby amended by inserting after section two the following
3 section: —

4 *Section 2A.* The taxpayer shall be entitled to a refund of
5 any excise paid under the provisions of section two or any
6 other provisions of general or special law on malt beverages
7 lost or rendered unmarketable due to fire, flood, casualty or
8 other disaster, or to breakage, destruction, or other damage
9 resulting from vandalism or malicious mischief while held for
10 sale, upon satisfactory proof of such loss, damage or breakage.
11 The commissioner may promulgate rules and regulations pro-
12 viding for adequate guidelines to assist the taxpayer in main-
13 taining records sufficient to establish such proof and to apply
14 for such refunds on forms provided by the commissioner.

15 The provisions of chapter sixty-two C relative to abate-
16 ments, refunds and appeals to the appellate tax board shall
17 apply in the case of any taxpayer aggrieved by the refusal
18 of the commission to grant a refund under this section.

