

By Mr. Duffin of Lenox, petition of Dennis J. Duffin that provision be made for the imposition of an excise on certain entertainment events. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT RELATIVE TO THE LOCAL OPTION EXCISE TAXES.

*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 64H of the General Laws is hereby amended by adding  
2 after section 1 the following new section: —

3 *Section 1A.* Upon local acceptance, the excise imposed pursu-  
4 ant to this chapter is hereby extended to include the sale of any  
5 ticket for admission to an entertainment event. The term “enter-  
6 tainment event” shall include, but shall not be limited to, such  
7 events as motion pictures, theatrical productions, sporting events,  
8 musical productions, lectures, and other similar events; provided  
9 however, that such events shall be exempt when run by and for the  
10 benefit of any local governmental agency or department.

11 Any city or town may accept the provisions of this section by a  
12 vote of the local legislative body which is thereafter approved by  
13 the voters of such city or town voting at a regular local election or  
14 at a special election called for that purpose. Any city or town may  
15 revoke such acceptance in a similar manner. The term, “local  
16 legislative body” shall mean in a town, the town meeting; in a city,  
17 the council, with the mayor’s approval when required by law; and  
18 in a municipality having a town council form of government, the  
19 town council.

20 The excise imposed pursuant to this section shall be collected in  
21 the manner provided by this chapter and shall be repaid directly to  
22 the city or town on a quarterly basis by the commonwealth.

FOUR

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

PHYSICS 309

LECTURE 10

THE CLASSIFICATION OF PARTICLES

THE FUNDAMENTAL PARTICLES

THE QUANTUM THEORY OF MATTER

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