

By Mr. Businger of Brookline, petition of Edward L. Sweda, Jr., and John A. Businger for legislation to establish a tax on tobacco products other than cigarettes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO ESTABLISH A TAX ON TOBACCO PRODUCTS OTHER THAN CIGARETTES.

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. The General Laws are hereby amended by ad-
2 ding, after Chapter 64I, the following chapter:

3 **CHAPTER 64J.**

4 SECTION 1. As used in this chapter, "tobacco products" mean
5 cigars; little cigars as defined in this chapter; cheroots; stogies;
6 periques; granulated, plug cut, crimp cut, ready rubbed, and other
7 smoking tobacco; snuff; snuff flour; cavendish; plug and twist
8 tobacco; fine-cut and other chewing tobaccos; shorts; refuse
9 scraps, clippings, cuttings and sweepings to tobacco, and other
10 kinds and forms of tobacco, prepared in such manner as to be
11 suitable for chewing or smoking in a pipe or otherwise, or both for
12 chewing and smoking; but shall not include cigarettes as defined in
13 Section 1 of Chapter 64C of the General Laws.

14 As used in this chapter, "little cigar" means any roll for smoking
15 which:

16 a. Is made wholly or in part of tobacco, irrespective of size or
17 shape and irrespective of tobacco being flavored, adulterated or
18 mixed with any other ingredient;

19 b. Is not a cigarette as defined in Section 1 of Chapter 64C of the
20 General Laws; and

21 c. Either weighs not more than three (3) pounds per thousand,

22 irrespective of retail price, or weighs more than three (3) pounds
23 per thousand and has a retail price of not more than two and
24 one-half (2½) cents per little cigar. For purposes of this subsection,
25 the retail price is the ordinary retail price in this Commonwealth,
26 not including retail sales tax, use tax, or the tax on little cigars
27 imposed by this chapter.

1 SECTION 2. A tax is hereby imposed upon all tobacco pro-
2 ducts in this Commonwealth and upon any person engaged in
3 business as a distributor thereof, at the rate of ten (10) percent of
4 the wholesale sales price of such tobacco products except little
5 cigars as defined in Section 1 of this chapter. Little cigars shall be
6 subject to the same rate of tax imposed upon cigarettes in Section 6
7 of Chapter 64C of the General Laws; and stamps shall be affixed as
8 provided in Section 29 of Chapter 64C of the General Laws. The
9 tax on tobacco products, excluding little cigars, shall be imposed at
10 the time the distributor (a) brings, or causes to be brought, into this
11 Commonwealth from without the Commonwealth tobacco pro-
12 ducts for sale; (b) makes, manufacturers, or fabricates tobacco
13 products in this Commonwealth for sale in this Commonwealth; or
14 (c) ships or transports to retailers in this Commonwealth to be sold
15 by those retailers.

1 SECTION 3. The tax imposed by this chapter shall be in addi-
2 tion to all other occupation or privilege taxes or license fees now or
3 hereafter imposed by any city or town.