

HOUSE No. 3131

By Mr. Ferullo of Medford, petition of A. Richard Ferullo for legislation to impose an excise tax on vending and dispensing machines, pin ball machines and juke boxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT IMPOSING AN EXCISE TAX ON VENDING AND DISPENSING MACHINES, PIN BALL MACHINES AND JUKE BOXES.

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. Notwithstanding any provision of law to the
2 contrary, the commissioner of corporations and taxation shall
3 annually assess as of the last day of the taxable year, an excise
4 tax upon each vending and dispensing machine, pin ball machine
5 and juke box, in use in the commonwealth, which tax shall be
6 in the amount of fifty dollars for each such machine.

1 SECTION 2. The sums collected under section one of this act
2 shall be refunded to the cities and towns where said machines
3 are located.

The Committee of the House

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