

HOUSE No. 1370.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, May 10, 1904.

The joint committee on the Judiciary, to whom were referred the petitions (with accompanying bill, House, No. 456) of Aaron C. Dowse for legislation to regulate the sale and distribution of trading stamps, checks, coupons and similar devices; the petition (with accompanying bill, House, No. 457) of Aaron C. Dowse for legislation relative to the distribution of trading stamps and similar devices; the petition (with accompanying bill, House, No. 543) of W. E. Fuller and others for legislation to prohibit the use of trading stamps and other like devices; the petition (with accompanying bill, House, No. 766) of Austin Simonds, president of the Boston Fruit and Produce Exchange, and others for legislation to prohibit or regulate the use of trading stamps and similar devices; the petition (with accompanying bill, House, No. 767) of Austin Simonds, president of the Boston Fruit and Produce Exchange, and others for legislation to prohibit or regulate gift enterprises; the petition (with accompanying bill, House, No. 888) of Clinton Boylston for legislation to regulate the sale, gift and delivery of trading stamps, checks, coupons or similar devices; the petition (with accompanying bill, House, No. 991) of T. J. Collins for legislation to regulate and restrict the use of trading stamps, prize packages, coupons and similar devices; the petition (with accompanying bill, House, No. 992) of

John M. Berry for legislation to provide for licensing the sale of trading stamps, checks, coupons, and similar devices ; the petition (with accompanying bill, Senate, No. 145) of W. H. McInnis for legislation to prohibit or regulate the use or distribution of trading stamps or similar devices ; and the petition (with accompanying bill, Senate, No. 146) of Patrick J. O'Brien and others for legislation to restrict the giving of trading stamps and other similar devices ; reports the accompanying bill.

For the committee,

WILLIAM H. GOVE.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Four.

AN ACT

An Act to impose an Excise Tax on the Business of Selling, Giving or Delivering Trading Stamps, Checks, Coupons or Similar Devices in Connection with the Sale of Articles.

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. Every person, firm or corporation
2 selling, giving or delivering trading stamps,
3 checks, coupons, or similar devices, in connection
4 with the sale of articles, entitling the holders to
5 receive articles other than the articles so sold,
6 shall pay an excise tax for carrying on such busi-
7 ness equivalent to three per centum of the gross
8 receipts by such person, firm or corporation from
9 the sale of the articles so sold and the trading
10 stamps, checks, coupons or similar devices sold,
11 given or delivered in connection therewith.

1 SECTION 2. Every person, firm or corporation
2 carrying on the business specified in section one
3 shall on the first day of January and on the first

4 day of July in each year after the year nineteen
5 hundred and four make a return in writing under
6 oath to the treasurer of the city or town in which
7 such business is carried on, stating the number of
8 trading stamps, checks, coupons or similar
9 devices sold, given or delivered, in connection
10 with the sale of articles, and the gross receipts
11 from the sale of such articles and such stamps,
12 checks, coupons or similar devices, during the
13 last preceding six months. Thereupon the treas-
14 urer of such city or town shall compute the
15 amount of the tax due from such person, firm or
16 corporation, and shall issue his warrant for the
17 collection thereof to the collector of taxes of such
18 city or town, who shall collect the same, for the
19 use of such city or town, in the manner and upon
20 the terms and conditions and in the exercise of
21 the powers and duties prescribed by chapter
22 thirteen of the Revised Laws relative to the
23 collection of taxes.

1 SECTION 3. Whoever neglects to make and
2 file the return required by the preceding section
3 for ten days after a demand in writing therefor
4 made by the treasurer of the city or town in which
5 the said business is carried on shall forfeit the
6 sum of one hundred dollars; and whoever under
7 oath knowingly makes a false statement in such
8 return shall be guilty of perjury.

1 SECTION 4. This act shall take effect on the
2 first day of July in the year nineteen hundred and
3 four.