

HOUSE No. 1527

By Mr. McCarthy of Oak Bluffs, petition of Terrence P. McCarthy relative to the taxation of winery products. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Four.

AN ACT RELATING TO THE TAXATION OF WINERY PRODUCTS.

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 59 of the General Laws of Massachusetts is amended
2 by adding the following section: —
3 *Section 8B.* Wine and Winery Products to be Taxed only once.
4 Any wine or winery product produced by a farmer-winery
5 licensed under section 19B of chapter 138 and held by the
6 winegrower on the winery premises or on premises for which the
7 winegrower has a storage permit or special warehouse permit
8 under section 20 of chapter 138 shall be subject to taxation
9 under this chapter only once. Any such wine or winery product
10 shall be taxed on the first day of March on which such wine or
11 winery product is held immediately following its production. The
12 tax on such property shall be subject to all the provisions of this
13 chapter regarding assessment, apportionment, collection and
14 abatement, and to any other provision of this chapter to the
15 extent that such provisions are applicable and do not conflict
16 with this section.

Approved by the Senate on _____

Approved by the House on _____

Approved by the President on _____

The Constitution of the United States

Article I, Section 1

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

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Section 2. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

But no Representative shall be chosen for a Term longer than two Years; and no Person shall be Representative who shall not, when elected, have seven Years since last attained to the Age of twenty five Years, and seven Years since been seven Years a Citizen of the United States, and, when elected, have been seven Years a Citizen of that State in which he shall be chosen.

Representatives and electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

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