

By Mr. LoPresti, a petition (accompanied by bill, Senate, No. 1525) of Michael LoPresti, Jr., for legislation to impose an excise on passengers enplaning upon or alighting from aircraft at the General Edward Lawrence Logan International Airport. Taxation.

**The Commonwealth of Massachusetts**

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

**AN ACT IMPOSING AN EXCISE ON PASSENGERS ENPLANING UPON OR ALIGHTING FROM AIRCRAFT AT THE GENERAL EDWARD LOGAN INTERNATIONAL AIRPORT.**

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

**CHAPTER 60B.**

1 Every person, as defined in subsection (o) of section thirty-  
2 five of chapter ninety of the General Laws, engaged in the  
3 operation of aircraft, as defined in subsection (j) of said sec-  
4 tion, for a profit from the General Edward Logan International  
5 Airport, shall collect an excise of one dollar from each  
6 originating passenger enplaning upon an aircraft from said  
7 airport or alighting from aircraft at said airport and pay over  
8 the amount collected the following month to the city of Boston  
9 less three percent which shall be retained by the collecting per-  
10 son as compensation for collecting the excise; provided, that  
11 the excise imposed hereunder shall not be imposed upon any  
12 passengers if said excise is held to be inapplicable to those  
13 passengers enplaning for a destination without the  
14 commonwealth.

15 Every person who has collected an excise as imposed above  
16 shall file each month with the assessor for the city of Boston,  
17 on forms prescribed by the said assessor, a return showing  
18 the number of passengers enplaning upon or alighting from  
19 said person's aircraft during the preceding month at said air-  
20 port and such other information as the said assessor may  
21 require.

22 If any person subject to the provisions of this chapter shall

23 fail or neglect to collect or pay over the excise imposed above,  
24 the excise imposed above may be collected as any other debt  
25 due to the city of Boston.