

By Mrs. Hicks of Wayland, petition of the Group Against Smoking Pollution, Lucile P. Hicks, Christopher J. Hodgkins, Salvatore R. Albano and another for legislation to increase the excise tax on cigarettes, to provide funding for the medical security trust fund and establishing a fund for prevention of the use of tobacco. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO RAISE THE CIGARETTE EXCISE TAX AND PROVIDE FUNDING FOR THE MEDICAL SECURITY TRUST FUND AND ESTABLISH A FUND FOR THE PREVENTION OF TOBACCO USE.

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. Section 6 of Chapter 64C of the General Laws,
2 as most recently amended by Chapter 593 of the Acts of 1985,
3 is hereby amended by striking the first two sentences therein and
4 inserting in place thereof the following two sentences: —
5 Every licensee who is required to file a return under section
6 sixteen of chapter sixty-two C shall, at the time of filing such
7 return, pay to the commissioner an excise equal to twenty and
8 one-half mills for each cigarette so sold during the calendar month
9 covered by the return; provided, however, that cigarettes with
10 respect to which the excise under this chapter has not been
11 refunded, if paid, shall not be subject upon a subsequent sale to
12 the excise imposed by this chapter. Each unclassified acquirer
13 shall, at the time of filing a return required by section sixteen of
14 chapter sixty-two C, pay to the commissioner an excise equal to
15 twenty and one-half mills for each cigarette so imported or
16 acquired and held for sale or consumption, and cigarettes, with
17 respect to which such excise has been imposed and has not been
18 refunded, if paid, shall not be subject, when subsequently sold,
19 to any further excise under this chapter.

1 SECTION 2. Chapter 64C of the General Laws is further
2 amended by striking out section 28, as most recently amended by
3 section 28 of Chapter 593 of the Acts of 1985, and inserting in
4 place thereof the following section: —

5 Section 28. All sums received under this chapter as excises,
6 penalties, forfeitures, interest, costs of suits and fines, less all
7 amounts refunded or abated thereunder, shall be credited as
8 follows: —

9 (a) Forty per cent (40%) of the amount in excess of one hundred
10 sixty-nine million, eight hundred thousand dollars (\$169,800,000)
11 but less than one hundred seventy-five million dollars
12 (\$175,000,000) received during a fiscal year shall be credited to
13 the Local Aid Fund.

14 (b) Eighty and seventy-seven hundredths per cent (80 and 77/
15 100%) of the balance remaining after crediting the amount required
16 under said paragraph (a) shall be credited to the General Fund.

17 (c) Nineteen and twenty-three hundredths per cent (19 and
18 23/100%) of the balance remaining after crediting the amount required
19 under said paragraph (a) shall be credited to Highway Fund.

20 (d) Twenty per cent (20%) of the amount in excess of one
21 hundred seventy-five million dollars (\$175,000,000) received
22 during a fiscal year shall be credited to a fund, administered by
23 the department of public health, for 1) a tobacco prevention
24 program for adolescents; 2) a smoking cessation program for
25 adults, including pregnant females; 3) protection of the health of
26 nonsmokers; and 4) assisting businesses in the Commonwealth to
27 restrict and/or ban smoking in the workplace.

28 (e) Eighty per cent (80%) of the amount in excess of one hundred
29 seventy-five million dollars (\$175,000,000) received during a fiscal
30 year shall be credited to the medical security trust fund established
31 pursuant to section sixteen of chapter one hundred eighteen F of
32 the General Laws.

1 SECTION 3. Section 16 of Chapter 118F of the General Laws,
2 as created by Chapter 23 of the Acts of 1988, is hereby amended
3 by striking out the second sentence therein and inserting in place
4 thereof the following new sentence: —

5 Said fund shall consist of all premiums, fees contributions, and

6 other monies paid into the state treasury and credited to the trust
7 fund as provided in this chapter; all property and securities
8 acquired by and through the use of monies belonging to the trust
9 fund and all interest thereon; revenue allocated pursuant to
10 section twenty-eight of chapter sixty-four C of the General Laws;
11 less amounts transferred to the health insurance hardship trust
12 fund pursuant to section thirteen; less payments therefrom for
13 payments to health insurance companies, nonprofit hospital and
14 medical service companies, health maintenance organizations, for
15 refunds or abatements for enrollees or former enrollees.

The first part of the report is devoted to a general description of the country, its position, and its resources. It is followed by a detailed account of the various industries and occupations of the people, and a description of the principal towns and cities. The report then proceeds to a description of the climate, the soil, and the natural resources of the country.

The second part of the report is devoted to a description of the various industries and occupations of the people. It is followed by a description of the principal towns and cities, and a description of the climate, the soil, and the natural resources of the country.

The third part of the report is devoted to a description of the various industries and occupations of the people. It is followed by a description of the principal towns and cities, and a description of the climate, the soil, and the natural resources of the country.

The fourth part of the report is devoted to a description of the various industries and occupations of the people. It is followed by a description of the principal towns and cities, and a description of the climate, the soil, and the natural resources of the country.

The fifth part of the report is devoted to a description of the various industries and occupations of the people. It is followed by a description of the principal towns and cities, and a description of the climate, the soil, and the natural resources of the country.

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