

By Mr. Serlin of Boston, petition of I. Edward Serlin for legislation to impose an additional excise on the sale of cigarettes the proceeds thereof to be used by the Department of Public Health for the purpose of disseminating information to the public relative to the effect of smoking on health. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT PROVIDING FOR AN ADDITIONAL EXCISE ON THE SALE OF CIGARETTES TO BE HELD IN A SEPARATE FUND ADMINISTERED BY THE DEPARTMENT OF PUBLIC HEALTH FOR THE PURPOSE OF DISSEMINATING INFORMATION TO THE PUBLIC ON THE EFFECT OF SMOKING ON HEALTH.

*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 section 2 of chapter 435 of the  
3 acts of 1966, is hereby further amended by striking out the  
4 second and third sentences and inserting in place thereof the  
5 following two sentences:—Such licensee shall, at the time of  
6 filing such return, pay to the commissioner an excise equal to  
7 six mills for each cigarette so sold during the calendar month  
8 covered by the return; provided, that cigarettes with respect  
9 to which the excise under this chapter has once been imposed  
10 and has not been refunded, if paid, shall not be subject upon  
11 a subsequent sale to the excise imposed by this chapter. Each  
12 unclassified acquirer shall, upon importation or acquisition of  
13 cigarettes into or within the commonwealth, file with the  
14 commissioner a return under penalties of perjury, on a form  
15 to be furnished by the commissioner, stating the number of  
16 cigarettes imported or acquired and such other information as  
17 the commissioner shall require, and shall, at the time of filing  
18 such return, pay to the commissioner an excise equal to six  
19 mills for each cigarette so imported or acquired and held for

20 sale or consumption, and cigarettes, with respect to which  
21 such excise has been imposed and has not been refunded if  
22 paid, shall not be subject, when subsequently sold, to any  
23 further excise under this chapter.

1 SECTION 2. Section 28 of said chapter 64C, as most recently  
2 amended by section 23 of chapter 14 of the acts of 1966, is  
3 hereby further amended by adding after subsection (c) the  
4 following subsection:—(d) One mill of the excise imposed by  
5 section six and a proportionate amount of all sums received  
6 as penalties, forfeitures, interest, costs of suits and fines shall  
7 be paid to the commonwealth and kept in a separate fund to  
8 be administered by the department of public health, under  
9 the supervision of the treasurer, for the purpose of disseminat-  
10 ing information to the public with respect to the effect of  
11 cigarette smoking on health.

1 SECTION 3. Every manufacturer, wholesaler, vending  
2 machine operator, unclassified acquirer and retailer, as  
3 defined in section one of chapter sixty-four C of the General  
4 Laws, who, at the commencement of business in the day next  
5 following the passage of this act, has any cigarettes on hand  
6 for sale shall make and file with the commissioner of corpora-  
7 tions and taxation within twenty days thereafter a return  
8 subscribed under penalties of perjury showing a complete  
9 inventory of such cigarettes and shall, at the time he is  
10 required to file such return, pay an additional excise at the  
11 rate of one mill per cigarette on all cigarettes upon which an  
12 excise of only five mills has previously been paid. All provi-  
13 sions of said chapter sixty-four C relative to the assessment,  
14 collection, payment, abatement, verification and administra-  
15 tion of taxes, including penalties, shall, so far as pertinent, be  
16 applicable to the excise imposed by this section.