

HOUSE No. 653

By Mr. Businger of Brookline, petition of John A. Businger for legislation to impose an excise tax on cigarette rolling papers. Taxation.

The Commonwealth of Massachusetts

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

AN ACT IMPOSING AN EXCISE TAX ON CIGARETTE ROLLING PAPER.

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 64C of the General Laws is hereby amended by adding
2 the following section: —

3 Section 40. There shall be imposed an excise tax upon cigarette
4 rolling papers at the rate of five percent. A taxpayer shall not be
5 required to state, charge, or collect the amount of tax separately.
6 To the extent that the excise is separately stated, reimbursement
7 for the excise shall be paid by the purchaser to the taxpayer. Each
8 taxpayer shall collect from the purchaser the full amount of the
9 excise imposed and such excise shall be a debt from the purchaser
10 to the taxpayer and shall be recoverable at law in the same manner
11 as other debts. The excise shall be paid by the taxpayer to the
12 commonwealth.

