

HOUSE No. 966

By Mr. Aspero of Worcester, petition of Frederick F. Beringer that certain fraternal benefit societies be exempted from the excise levied upon certain organizations engaged in the sale of alcoholic beverages. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING CERTAIN FRATERNAL BENEFIT SOCIETIES FROM THE EXCISE LEVIED UPON CERTAIN ORGANIZATIONS ENGAGED IN THE SALE OF ALCOHOLIC BEVERAGES.

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 of chapter 63A of the General Laws, in-
2 serted by section 1 of chapter 632 of the acts of 1947,
3 is hereby amended by inserting after the word "mem-
4 bers" in line 5 the words: — , and except a fraternal
5 benefit society operating on the lodge system, as
6 defined in chapter one hundred and seventy-six, — so
7 as to read as follows: — *Section 1.* Every corporation,
8 association or organization, except a corporation
9 subject to taxation under the provisions of chapter
10 sixty-three, and except a chartered veterans' organiza-
11 tion maintaining quarters for the exclusive use of its
12 members, and except a fraternal benefit society
13 operating on the lodge system, as defined in chapter

14 one hundred and seventy-six, which is licensed by
15 any city or town to sell alcoholic beverages, as defined
16 in section one of chapter one hundred and thirty-eight,
17 shall, in addition to the license fees otherwise pro-
18 vided, be liable for and pay annually to the common-
19 wealth for the privilege enjoyed as such licensee an
20 excise equal to one and one half per cent of such
21 income, attributable to activities conducted under
22 such license and received during the preceding calendar
23 year, as would be subject to taxation under clause (b)
24 of section five of chapter sixty-two, if received by
25 a natural person resident in this commonwealth, the
26 same to be computed in accordance with the provisions
27 of section six of said chapter sixty-two, so far as
28 applicable, but without deducting any exemption
29 under authority of said clause (b) and without making
30 any deduction under clause (g) or (h) of said section
31 six; and provided, that in no event shall the total ex-
32 cise so payable by such a corporation, association or
33 organization be less in amount than one twentieth of
34 one per cent of its gross receipts from sales during the
35 calendar year preceding that in which return is due
36 to be filed.