
By Mr. Bevilacqua of Haverhill, petition of Francis J. Bevilacqua that "little cigars" be included in the cigarette excise tax law. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Five.

AN ACT DEFINING "CIGARETTE" IN THE CIGARETTE EXCISE TAX LAW TO INCLUDE "LITTLE CIGAR", SO-CALLED.

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 1 of chapter 64C of the General Laws is
2 hereby amended by striking out the third sentence, as inserted by
3 section 1 of chapter 541 of the acts of 1966, and inserting in
4 place thereof the following sentence: — Whenever used in this
5 chapter, unless the context otherwise requires, the word "stamp-
6 er" shall mean any person authorized by the commissioner to
7 purchase and affix adhesive or meter stamps under this chapter,
8 and the word "cigarette" shall mean (1) any roll of tobacco
9 wrapped in paper or any substance not containing tobacco and
10 (2) any roll of tobacco wrapped in any substance containing
11 tobacco which weighs not more than three pounds per thousand
12 of such rolls or which weigh more than three pounds per thou-
13 sand of such rolls and is sold in units or packages which in the
14 opinion of the commissioner are similar in appearance and size to
15 the units or packages used to market the rolls described in clause
16 (1) and contain the same number of such rolls as is usually found
17 in units or packages of the rolls described in clause (1); and shall
18 include but shall not be limited to mean "little cigars".

1 SECTION 2. This act shall apply with respect to cigarettes
2 which are sold, imported or acquired after June thirtieth,
3 nineteen hundred and seventy-five.

