

By Mr. Businger of Brookline, petition of John A. Businger, Emanuel G. Serra and Vincent J. Piro that provision be made for an incentive tax rate for domestic manufacturers of alcoholic beverages. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO SAVE AND INCREASE MASSACHUSETTS JOBS, STIMULATE COMPETITION AND LOWER CONSUMER PRICES WITHIN THE COMMONWEALTH BY PROVIDING INCENTIVE TAX RATES TO DOMESTIC MANUFACTURERS AND RECTIFIERS 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. Chapter 138 of the General Laws is hereby
2 amended by inserting after section 21 a new section:—

3 *Section 21A.* Notwithstanding any other provisions of this
4 chapter or of chapter two hundred ninety-one of the acts of nine-
5 teen hundred and seventy-five or of any other provisions of law, the
6 total excise tax paid to the commonwealth by any licensed manu-
7 facturer or holder of a wholesalers' and importers' license upon
8 alcoholic beverages manufactured, compounded, rectified or
9 blended within the commonwealth shall be fifty percent of the tax
10 otherwise payable. As used in this section, the term "alcoholic
11 beverages" does not include malt beverages, cider, still wine, ver-
12 mouth, champagne or other sparkling wines. All licensees manufactur-
13 ing, compounding, rectifying, or blending alcoholic beverages within
14 the commonwealth must certify the amount and place of produc-
15 tion of alcoholic beverages so manufactured, compounded, recti-
16 fied, or blended on a form acceptable to the commissioner of
17 corporations and taxation, at the time of payment of the alcoholic
18 beverages excise tax.

1 SECTION 2. This act shall take effect July first, nineteen
2 hundred and eighty-three.

1908
The following is a list of the names of the persons who have been elected to the office of Justice of the Peace for the year 1908.

The Commission of the Peace

Justice of the Peace for the year 1908

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