

By Mr. Stefanini of Framingham, petition of John A. Stefanini for legislation to further restrict the access of tobacco products to children for the purpose of protecting the health of such children. Health Care.

The Commonwealth of Massachusetts

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

AN ACT TO PROTECT THE HEALTH OF CHILDREN.

1 *Whereas*, Students have easy access to tobacco products
2 including cigarettes and smokeless tobacco; and

3 *Whereas*, Images conveyed by some professional athletes portray
4 the use of smokeless tobacco as necessary to play the game and
5 other prominent figures in society encourage the use of cigarettes;
6 and,

7 *Whereas*, The use of tobacco products promotes serious illness
8 and death; and,

9 *Whereas*, Thirty-three million times each year the tobacco laws
10 of Massachusetts are violated giving minors illegal access to
11 tobacco products; and,

12 *Whereas*, One hundred twenty-five thousand people in
13 Massachusetts under the age of eighteen will die prematurely
14 because of the use of tobacco products.

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 270 of the General Laws,
2 as most recently amended by Chapter 345 of the Acts of 1985,
3 is hereby amended by adding at the end of the section the following
4 sentence: — An individual who sells, distributes or gives away
5 cigarettes or other tobacco products shall require persons he
6 knows or has reason to believe to be under the age of eighteen
7 to show proof of identity and age by displaying a motor vehicle
8 license or other valid form of identification.

1 SECTION 2. Section 7 of Chapter of the General Laws,
2 as appearing in the 1986 Official Edition, is hereby amended by
3 adding the following: —

4 This section and section 6 of this chapter may be enforced by
5 the Department of Public Health of the appropriate city or town.
6 Payment of the fine following the issuance of a complaint
7 pursuant to this section but prior to trial shall be considered a
8 civil penalty and will not result in any criminal probation record.
9 Fines paid pursuant to a complaint initiated by the Department
10 to assist in the funding of the administration of Section 6 and 7
11 of this chapter and other efforts to curb smoking. Fines paid
12 pursuant to a complaint initiated by a city or town shall be payable
13 to the city or town.

1 SECTION 3. Chapter 270 of the General Laws is hereby
2 amended by inserting after section 16A the following section: —

3 Section 16B. No person or entity shall, except at full market
4 price, in or upon any part of the streets, parks, public grounds,
5 public buildings, or other public places within the Common-
6 wealth, distribute or allow to be distributed any smoking or
7 tobacco product for any commercial purpose.

8 Any person or entity who violates this section shall be punished
9 by a fine of not less than twenty-five (25) nor more than fifty (50)
10 dollars for each violation. This section may be enforced by the
11 Department of Public Health or the Board of Health of the
12 appropriate city or town. Payments of the fine following the
13 issuance of a complaint pursuant to this section but prior to trial
14 shall be considered a civil penalty and will not result in any
15 criminal or probation record. Fines paid pursuant to a complaint
16 initiated by the Department of Public Health shall be payable to
17 the Commonwealth of Massachusetts to be used by the
18 Department to assist in the funding of efforts to curb smoking.
19 Fines paid pursuant to a complaint initiated by a city or town
20 shall be payable to the city or town.

1 SECTION 4. Chapter 270 of the General Laws is hereby
2 amended by adding, after section 6A, the following new
3 sections: —

4 Section 6B. As used in this section and section 6C, the following
5 words shall, unless the context clearly requires otherwise, have
6 the following meaning: —

7 “Minors” means any individual who is under the age of
8 eighteen.

9 “Vending Machines” means any automated, self-service device
10 which upon insertion of money, tokens or any other form of
11 payment, dispenses cigarettes or any other tobacco product.

12 Section 6C. No person shall install or maintain a vending
13 machine to distribute or sell tobacco products unless the vending
14 machine is located within ten feet and in plain view of the regular
15 location of the person designated to supervise the purchase of
16 tobacco products at the vending machine. Notwithstanding any
17 other provisions of the General Laws, local Boards of Health may
18 further regulate the location of tobacco vending machines or may
19 prohibit all tobacco vending machines within its boundaries.

20 Any person or entity who violates this section shall be punished
21 by a civil fine of not less than twenty-five (25) nor more than
22 fifty (50) dollars for each violation.

23 This section may be enforced by the Department of Public
24 Health or the Board of Health of the appropriate city or town.
25 Payment of the fine following the issuance of a complaint
26 pursuant to this section, but prior to trial shall be considered a
27 civil penalty and will not result in any criminal or probation
28 record. Fines paid pursuant to a complaint initiated by the
29 Department of Public Health shall be payable to the Common-
30 wealth of Massachusetts to be used by the Department to assist
31 in the funding of efforts to curb smoking. Fines paid pursuant
32 to a complaint initiated by a city or town shall be payable to the
33 city or town.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data. The text also mentions that regular audits are necessary to identify any discrepancies or errors in the accounting process.

In the second section, the author describes the various methods used to collect and analyze financial data. This includes the use of spreadsheets, databases, and specialized accounting software. The importance of data security is also highlighted, as sensitive financial information must be protected from unauthorized access. The text provides a detailed overview of the data collection process, from initial data entry to final reporting.

The third part of the document focuses on the analysis of the collected data. It discusses how to interpret the results of the financial statements and how to identify trends and patterns. The author provides several examples of how to use the data to make informed business decisions. This section is particularly useful for managers and decision-makers who need to understand the financial health of their organization.

Finally, the document concludes with a summary of the key points discussed. It reiterates the importance of accurate record-keeping, data security, and regular analysis. The author encourages readers to apply these principles in their own financial management practices. The document is intended to serve as a comprehensive guide for anyone involved in financial accounting and reporting.