

HOUSE No. 4937

By Mr. Businger of Brookline, petition of Ronald F. Rosenblith and John A. Businger for legislation to increase the excise on cigarettes based on the amount of tar and nicotine. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASING THE EXCISE UPON CERTAIN CIGARETTES CONTAINING CERTAIN AMOUNTS OF "TAR" AND NICOTINE.

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 6 of Chapter 64C of the General Laws, as most recently
2 amended by chapter 245 of the acts of 1971, is hereby amended by
3 inserting after the first paragraph the following paragraph: —
4 In addition to the excises imposed under the preceding para-
5 graph there is hereby imposed an additional excise equal to two
6 mills for each cigarette, if said cigarette is listed in the report of the
7 federal trade commission of May, nineteen hundred and eighty-
8 one, or any similar and subsequent report of said commission, as
9 containing seventeen milligrams or more of "tar" and one and one
10 tenth milligrams or more of nicotine.

