

# SENATE . . . . No. 453

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To accompany the petition of George W. McCarthy, chairman, Committee for free tuition at the University of Massachusetts, for legislation to impose a tax on the manufacture and sale of soft drinks and providing free tuition at the University of Massachusetts. Taxation.

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## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty.

### AN ACT IMPOSING A TAX ON THE MANUFACTURE AND SALE OF SOFT DRINKS AND PROVIDING FOR FREE TUITION AT THE UNIVERSITY OF MASSACHUSETTS.

*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. There is hereby imposed a tax equal  
2 to twenty per cent of the cost at wholesale on all soft  
3 drinks, so called, manufactured in and sold to dis-  
4 tributors, wholesalers, and retailers for consumption  
5 within the commonwealth.

6 All provisions of law relative to the assessment,  
7 payment, collection and abatement of taxes on alco-  
8 holic beverages shall, in so far as applicable, apply to  
9 the taxes imposed by this section.

10 For the purposes of this section, soft drinks shall  
11 include all carbonated beverages or any syrup or other  
12 substance or material generally used with carbonated  
13 water to be sold mixed with the said carbonated water.

1 SECTION 2. Chapter 75 of the General Laws is  
2 hereby amended by striking out section 2 and inserting  
3 in place thereof the following section: —

4 *Section 2.* The trustees of the University of Mas-  
5 sachusetts shall establish a college of agriculture and  
6 other relative subjects, a college of liberal arts, a col-  
7 lege of science, a college of engineering, a college of  
8 business administration, a college of social science and  
9 courses in military tactics. A medical school and a  
10 dental school shall also be established. The trustees  
11 may establish any schools, courses, colleges, profes-  
12 sional schools or graduate schools which will benefit  
13 the welfare of the citizens of the commonwealth.

1 SECTION 3. Said chapter 75 is hereby further  
2 amended by inserting after section 2 the following  
3 section: —

4 *Section 2A.* There shall be no charge for tuition,  
5 books or laboratory fees at the University of Massa-  
6 chusetts for those attending undergraduate schools  
7 at the said university who were citizens of Massa-  
8 chusetts for three years prior to their admittance to  
9 the said university.

10 Citizens who are eligible at the time of their at-  
11 tendance for educational benefits under the federal  
12 government are not included under this provision  
13 during the period of their eligibility.

1 SECTION 4. The tax from soft drinks provided by  
2 section one of this act shall be allocated solely to the  
3 University of Massachusetts.