

HOUSE No. 2605

By Mr. Colo of Athol, petition of H. Thomas Colo that cigarettes sold to inmates of correctional institutions be exempt from the provisions of the cigarette excise tax. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Eight.

AN ACT EXEMPTING SALES OF CIGARETTES TO INMATES OF CORRECTIONAL INSTITUTIONS FROM THE PROVISIONS OF THE CIGARETTE EXCISE TAX LAW.

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 15 of chapter 64C of the General Laws, as most
- 2 recently amended by section 3 of chapter 633 of the acts of
- 3 1958, is hereby further amended by adding after clause (g) the
- 4 following clause:—
- 5 (h) Where cigarettes are sold to inmates in any correctional
- 6 institution in the commonwealth.

