

HOUSE No. 977

By Mr. Gray of Springfield, petition of Thomas T. Gray and William A. Cowing for requiring the placing of tax stamps on cigarette packages sold in the Commonwealth. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Five.

AN ACT REQUIRING THE PLACING OF TAX STAMPS ON CIGARETTE PACKAGES.

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 64C of the General Laws is
2 hereby amended by inserting after section 6 the follow-
3 ing section:—

4 *Section 6A.* Every package of cigarettes sold in this
5 commonwealth shall have affixed thereto a stamp in
6 such form as may be approved by the commissioner de-
7 noting that the excise imposed on such cigarettes has
8 been paid. Such stamps shall be affixed by the manu-
9 facturer before delivery or sale in the commonwealth,
10 and such manufacturer shall write or stamp thereon the
11 initials of his name and the date when the same is affixed
12 or used, and shall cut or perforate the stamp in a sub-
13 stantial manner, or shall otherwise cancel the stamp in
14 accordance with regulations of the commissioner, so that
15 it cannot be used again.

1 SECTION 2. This act shall take effect on January first,
2 nineteen hundred and fifty-six.

