HOUSE DOCKET, NO. FILED ON: 1/13/2009

**HOUSE . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Cleon H. Turner**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General  
 Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act taxing alcoholic beverages.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Cleon H. Turner | 1st Barnstable |

The Commonwealth of Massachusetts

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act taxing alcoholic beverages.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Chapter 29 of the General Laws, as so appearing, is hereby amended by inserting after section 2XX the following section: -

Section 2AAA. There shall be established and set up on the books of the commonwealth a separate fund to be known as the Substance Abuse Health Protection Fund. Amounts credited to said fund shall be expended, subject to appropriation, to provide funding, or supplement existing levels of funding, for the following purposes:

(a) For a comprehensive substance abuse treatment program, to be administered by the department of public health, for the treatment of individuals who are dependent on or addicted to alcohol or controlled substances, or both alcohol and controlled substances, and who lack public or private health insurance that would provide coverage for such treatment; (b) To fund such substance abuse treatment programs that are administered by the office of community corrections, the department of corrections, the department of social services, the department of youth services, and the office of the commissioner of probation;  (c) For comprehensive school health education programs, to be administered by the department of education, provided that such programs shall incorporate information relating to the hazards of alcohol and controlled substances use; and (d) For workplace-based and community substance abuse prevention and drinking cessation programs, for substance abuse-related public service advertising and for drug and alcohol education programs, to be administered by the department of public health.

SECTION 2. Chapter 29 of the General Laws is hereby further amended by inserting after section 2XX the following section: -

Section 2AAB. There shall be established and set up on the books of the commonwealth a separate fund to be known as the Police Training Fund. Amounts credited to said fund shall be expended through the Executive Office of Public Safety, subject to appropriation, to provide funding, or supplement existing levels of funding, for the purposes of municipal basic police training and in-service.

SECTION 3. Notwithstanding clause (g) of section 6 of chapter 64H or any other general or special law to the contrary, there shall be a sales tax of 5 per cent on each vendor’s gross receipts on each sale at retail of alcoholic beverages for off-premises consumption.  Notwithstanding any general or special law to the contrary, the proceeds of said tax together with any penalties, forfeitures, interest, costs of suits and fines collected in connection therewith, all as determined by the commissioner of revenue according to his best information and belief shall be credited 50% to the Substance Abuse Health Protection Fund and 50% to the Police Training Fund.  Any appropriation, grant, gift, or other contribution explicitly made to said funds at any time, and any income derived from the investment of amounts credited to said funds shall also be credited to the specific fund denoted in the grant, gift, or other contribution.

SECTION 4. The excise on alcohol as described in section 21 of chapter 138 of the General Laws shall be repealed.