

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Linda Dorcena Forry

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 to create an excise tax on smokeless tobacco products.

PETITION OF:

NAME:

Linda Dorcena Forry

DISTRICT/ADDRESS:

12th Suffolk

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT TO CREATE AN EXCISE TAX ON SMOKELESS TOBACCO PRODUCTS.

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

1 Cigars and Roll-Your-Own Tobacco

2

3 *Current Statute*

4 M.G.L. 64C § 7B(b): “An excise shall be imposed on all cigars and smoking tobacco held in the
5 commonwealth at the rate of 30 per cent of the wholesale price of such products.”

6

7 *Proposed Change*

8 Insert an additional paragraph after paragraph (b) as follows:

9 “In addition to the excise imposed by paragraph (b), an excise shall be imposed on all cigars
10 weighing more than 3 pounds per 1,000 units and not more than 12 pounds per 1,000 units held
11 in the commonwealth at the rate of 80 per cent of the wholesale price of such product, and an
12 excise shall be imposed on all smoking tobacco held in the commonwealth at the rate of 120 per
13 cent of the wholesale price of such product.”

14

15 Smokeless Tobacco

16

17 *Current Statute*

18 M.G.L. 64C § 7C(a): “Notwithstanding the provisions of this section, the excise imposed by this section
19 shall equal twenty-five percent of the price paid by such licensee or unclassified acquirer to purchase
20 smokeless tobacco so sold, imported, or acquired.”

21

22 *Proposed Change*

23 Amend M.G.L. 64C § 7C(a) to: “Notwithstanding the provisions of this section, the excise imposed by this
24 section shall equal forty-five percent of the price paid by such licensee or unclassified acquirer to
25 purchase smokeless tobacco so sold, imported or acquired.”

26