

**SENATE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Morrissey, Michael (SEN)**

*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 relative to the assessment of excise taxes to online cigarette sales.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Morrissey, Michael (SEN)	Norfolk and Plymouth

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. S01761 OF 2007-2008.]

## The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine

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AN ACT RELATIVE TO THE ASSESSMENT OF EXCISE TAXES TO ONLINE CIGARETTE SALES.

*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, as appearing in the 2004 Official  
2 Edition is hereby amended by adding the section:-  
  
3 Any person, including an Internet vendor or mail order house, who ships cigarettes into  
4 Massachusetts that do not bear a valid Massachusetts excise stamp, or who advertises the sale of  
5 such cigarettes to customers in Massachusetts, must post a legible state tax notice or disclaimer  
6 on its website or in its advertising. The notice or disclaimer shall inform Massachusetts  
7 customers and potential customers that they are required to pay the Massachusetts cigarette  
8 excise due upon any cigarettes that they may acquire if such cigarettes do not bear a valid  
9 Massachusetts excise stamp. Failure to provide such a notice shall constitute an unfair or  
10 deceptive act or practice for purposes of chapter 93A.