

# SENATE . . . . . No. 1809

---

## The Commonwealth of Massachusetts

PRESENTED BY:

*Harriette L. Chandler*

*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 adoption of the accompanying bill:

An Act protecting youth from nicotine addiction.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Harriette L. Chandler</i>	<i>First Worcester</i>	
<i>John Barrett, III</i>	<i>1st Berkshire</i>	<i>2/24/2021</i>
<i>Jack Patrick Lewis</i>	<i>7th Middlesex</i>	<i>2/24/2021</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>	<i>2/25/2021</i>
<i>Joan B. Lovely</i>	<i>Second Essex</i>	<i>2/25/2021</i>
<i>Carmine Lawrence Gentile</i>	<i>13th Middlesex</i>	<i>2/25/2021</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Bristol</i>	<i>2/26/2021</i>
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>3/5/2021</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	<i>3/8/2021</i>

# SENATE . . . . . No. 1809

---

By Ms. Chandler, a petition (accompanied by bill, Senate, No. 1809) of Harriette L. Chandler, John Barrett, III, Jack Patrick Lewis, Angelo J. Puppolo, Jr. and other members of the General Court for legislation to protect youth from nicotine addiction. Revenue.

---

## The Commonwealth of Massachusetts

\_\_\_\_\_  
In the One Hundred and Ninety-Second General Court  
(2021-2022)  
\_\_\_\_\_

An Act protecting youth from nicotine addiction.

*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. Section 6 of chapter 64C of the General Laws, as appearing in the 2018  
2   Official Edition, is hereby amended by striking out the first paragraph and inserting in place  
3   thereof the following paragraph:-

4           Every licensee who is required to file a return under section 16 of chapter 62C shall, at  
5   the time of filing such return, pay to the commissioner an excise equal to 200 1/2 mills plus any  
6   amount by which the federal excise tax on cigarettes is less than 8 mills for each cigarette so sold  
7   during the calendar month covered by the return; provided, however, that cigarettes with respect  
8   to which the excise under this section has once been imposed and has not been refunded, if paid,  
9   shall not be subject upon a subsequent sale to the excise imposed by this section. Each  
10   unclassified acquirer shall, at the time of filing a return required by said section 16 of said  
11   chapter 62C, pay to the commissioner an excise equal to 200 1/2 mills plus any amount by which  
12   the federal excise tax on cigarettes is less than 8 mills for each cigarette so imported or acquired

and held for sale or consumption, and cigarettes, with respect to which such excise has been imposed and has not been refunded, if paid, shall not be subject, when subsequently sold, to any further excise under this section. The commissioner may, in the commissioner's discretion, require reports from any common carrier who transports cigarettes to any point or points within the commonwealth and from any other person who, under contract, so transports cigarettes, and from any bonded warehouseman or bailee who has in his possession any cigarettes, such reports to contain such information concerning shipments of cigarettes as the commissioner shall determine. All such carriers, bailees, warehousemen and other persons shall permit the examination by the commissioner or the commissioner's duly authorized agent of any records relating to the shipment of cigarettes into or from, or the receipt thereof within, the commonwealth.

SECTION 2. Section 7B of said chapter 64C, as so appearing, is hereby amended by striking out subsection (b) and inserting in place thereof the following subsection:-

(b) An excise shall be imposed on all cigars and smoking tobacco held in the commonwealth at the rate of 80 per cent of the wholesale price of such products. This excise shall be imposed on cigar distributors at the time cigars or smoking tobacco are manufactured, purchased, imported, received or acquired in the commonwealth. This excise shall not be imposed on any cigars or tobacco products that (i) are exported from the commonwealth; or (ii) are not subject to taxation by the commonwealth pursuant to any law of the United States.

SECTION 3. Notwithstanding any general or special law to the contrary, a manufacturer, wholesaler, vending machine operator, unclassified acquirer or retailer, as defined in section 1 of chapter 64C of the General Laws, and a stamper appointed by the commissioner under section 30

35 of said chapter 64C who, as of the commencement of business 7 days after the effective date of  
36 this act, has on hand any cigarettes for sale or any unused adhesive or encrypted stamps, shall  
37 make and file with the commissioner within 21 days a return, subscribed and sworn to under the  
38 penalties of perjury, showing a complete inventory of such cigarettes and stamps and shall, at the  
39 time such manufacturer, wholesaler, vending machine operator, unclassified acquirer, retailer or  
40 stamper is required to file such return, pay an additional excise of 50 mills per cigarette on all  
41 cigarettes and all unused adhesive and encrypted stamps upon which an excise of only 150 ½  
42 mills has previously been paid. Chapters 62C of the General Laws and 64C of the General Laws  
43 relative to the assessment, collection, payment, abatement, verification and administration of  
44 taxes, including penalties, shall apply to the excise imposed by this section.