HOUSE DOCKET, NO. 314 FILED ON: 1/9/2013

HOUSE . . . . . No. 2563

The Commonwealth of Massachusetts

PRESENTED BY:

John V. Fernandes

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:

An Act relative to the taxation of tobacco products.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
John V. Fernandes	*10th Worcester*

HOUSE DOCKET, NO. 314 FILED ON: 1/9/2013

HOUSE . . . . . No. 2563

By Mr. Fernandes of Milford, a petition (accompanied by bill, House, No. 2563) of John V. Fernandes relative to repealing the requirement that tobacco product vendors pay the sales tax on such products prior to the retail sale. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2508* OF 2011-2012.]

The Commonwealth of Massachusetts

An Act relative to the taxation of 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:

Whereas, the deferred operation of this act would tend to defeat its purpose which is to regulate forthwith the collection of taxes on tobacco products, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

SECTION 1. Section 3A of chapter 64H of the General Laws, as inserted by section 4 of chapter 182 of the acts of 2008 is hereby repealed.

SECTION 2. Section 33 of said chapter 64H is hereby amended by striking out the last sentence as added by section 42 of chapter 182 of the acts of 2008.

SECTION 3. Section 34 of chapter 64I of the General Laws, is hereby amended by striking out the last sentence as added by section 43 of chapter 182 of the acts of 2008