

HOUSE No. 2686

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to an excise on plastic carryout bags in supermarkets..

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

1 For the purposes of this chapter, the following words shall have the following meanings:-

2 “ASTM Standard”, the American Society for Testing and Materials (ASTM)’s
3 International standard D6400 for compostable plastic, as that standard may be amended from
4 time to time.

5 “Commissioner”, the commissioner of revenue.

6 “Compostable plastic carryout bag”, a plastic carryout bag which conforms to the current
7 ASTM-Standard Specifications for compostability and is certified and labeled as meeting the
8 ASTM-Standard by a recognized verification entity such as the Biodegradable Product Institute.

9 “Plastic carryout bag”, a plastic carryout bag provided by a supermarket to a customer at
10 the point of sale for the purpose of carrying purchased items from the supermarket. Plastic
11 carryout bag shall not include plastic bags in which loose produce is placed by the customer to
12 deliver such items to the point of sale area of a supermarket.

13 “Reusable bag”, a bag with handles that is specifically designed and manufactured for
14 multiple reuse and is either made of cloth or other machine washable fabric and/or made of
15 durable plastic that is at least 2.25 mils thick.

16 “Supermarket”, a grocery store that grossed in excess of \$1,000,000 during the previous
17 tax year.

18 Section 2. Every supermarket shall pay to the commissioner an excise equal to 5 cents
19 per plastic carryout bag provided to customers during the tax year.

20 Section 3. No customer shall pay an excise on: (1) the customer’s own plastic or
21 compostable plastic carryout bag that the customer brought into the supermarket and uses to
22 carry purchased items from the supermarket; (2) paper bags; (3) any bag if the customer requests
23 that plastic carryout bags not be used; (4) any compostable plastic carryout bag provided to the
24 customer by a supermarket; or (5) any reusable bag the customer uses to carry purchased items
25 out of the supermarket.

26 Section 4. All sums received from each supermarket pursuant to the excise imposed by
27 this chapter shall be credited to the General Fund.

28 Section 5. The commissioner shall promulgate regulations to carry out this chapter.

29 SECTION 2. This act shall take effect on January 1, 2010.