

HOUSE No. 2773

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act To Reduce Youth Consumption of Tobacco Products By Equalizing the Cigarette Excise..

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 7B of Chapter 64C of the General Laws is hereby amended by
2 adding the following paragraph:

3 (m) In addition to the excise imposed by paragraph (b), an excise shall be imposed on all
4 cigars weighing more than 3 pounds per 1,000 units and not more than 12 pounds per 1,000 units
5 held in the commonwealth at the rate of 80 per cent of the wholesale price of such product. In
6 addition to the excise imposed by paragraph (b), an excise shall be imposed on all smoking
7 tobacco held in the commonwealth at the rate of 90 per cent of the wholesale price of such
8 product.

9 SECTION 2. Section 7C(a) of Chapter 64C of the General Laws is hereby amended by
10 striking out the sentence “Notwithstanding the provisions of this section, the excise imposed by
11 this section shall equal twenty-five percent of the price paid by such licensee or unclassified
12 acquirer to purchase smokeless tobacco so sold, imported, or acquired” and inserting in place
13 thereof the following sentence: “Notwithstanding the provisions of this section, the excise

- 14 imposed by this section shall equal forty-five percent of the price paid by such licensee or
- 15 unclassified acquirer to purchase smokeless tobacco so sold, imported or acquired.”