

HOUSE No. 2828

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the water resources funding act..

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 29 of the General Laws is hereby amended by adding after Section
2 2NNN the following section; 2000 –

3 Section 2000. There shall be established and set up on the books of the commonwealth
4 a separate fund, to be known as the Water and Wastewater Infrastructure Fund, consisting of
5 amounts credited to the fund in accordance with Chapter 64L. The fund shall be administered in
6 accordance with the provisions of said Chapter 64L by the Division of Local Services of the
7 Department of Revenue.

8 SECTION 2: The General Laws are hereby amended by inserting after Chapter 64K the
9 following; Chapter 64L -

10 Section One – Definitions – “Bottled water” means all water, flavored and unflavored,
11 spring water, vitamin water, and other non-carbonated water beverages, which is sealed in bottles
12 offered for sale for consumption.

13 Section Two – Tax Rate - A tax shall be imposed on bottled water upon the sale of
14 bottled water at the rate of five cents.

15 Section Three - Disposition of moneys received - All sums received from the excise
16 imposed on bottled water shall be credited to the Water and Wastewater Infrastructure Fund and
17 shall be used by entities that maintain and replace water and wastewater infrastructure.

18 Section Four - Enforcement of Chapter 64L and collection of taxes - The Commissioner
19 of Revenue shall be responsible for the enforcement of the provisions of this chapter. Payments
20 required pursuant to this chapter must be made to said commissioner on the form provided by
21 said commissioner.