

**HOUSE . . . . . No. 2941**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act increasing the excise tax on alcoholic beverages..

*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. Notwithstanding the provisions of any general or special law to the  
2 contrary, the excise on alcohol as described in section 21 of chapter 138 of the General Laws  
3 shall be increased by five cents in each category delineated therein except alcohol sold in  
4 containers of one gallon or less which shall be increased by three cents. Collection and payment  
5 of the additional excise shall be as described in said section 21.

6           SECTION 2. All of the revenue received as a result of the additional excise shall be used  
7 by the municipal police training committee for recruit, veteran in-service and specialty training  
8 for town and city police officers.