The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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.