

**HOUSE . . . . . No. 3489**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act taxing 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. Chapter 29 of the General Laws, as so appearing, is hereby amended by  
2 inserting after section 2XX the following section: -

3 Section 2AAA. There shall be established and set up on the books of the commonwealth  
4 a separate fund to be known as the Substance Abuse Health Protection Fund. Amounts credited  
5 to said fund shall be expended, subject to appropriation, to provide funding, or supplement  
6 existing levels of funding, for the following purposes:

- 7 (a) For a comprehensive substance abuse treatment program, to be administered by the  
8 department of public health, for the treatment of individuals who are dependent on or addicted to  
9 alcohol or controlled substances, or both alcohol and controlled substances, and who lack public  
10 or private health insurance that would provide coverage for such treatment; (b) To fund such  
11 substance abuse treatment programs that are administered by the office of community  
12 corrections, the department of corrections, the department of social services, the department of  
13 youth services, and the office of the commissioner of probation; (c) For comprehensive school  
14 health education programs, to be administered by the department of education, provided that

15 such programs shall incorporate information relating to the hazards of alcohol and controlled  
16 substances use; and (d) For workplace-based and community substance abuse prevention and  
17 drinking cessation programs, for substance abuse-related public service advertising and for drug  
18 and alcohol education programs, to be administered by the department of public health.

19 SECTION 2. Chapter 29 of the General Laws is hereby further amended by inserting  
20 after section 2XX the following section: -

21 Section 2AAB. There shall be established and set up on the books of the commonwealth  
22 a separate fund to be known as the Police Training Fund. Amounts credited to said fund shall be  
23 expended through the Executive Office of Public Safety, subject to appropriation, to provide  
24 funding, or supplement existing levels of funding, for the purposes of municipal basic police  
25 training and in-service.

26 SECTION 3. Notwithstanding clause (g) of section 6 of chapter 64H or any other general  
27 or special law to the contrary, there shall be a sales tax of 5 per cent on each vendor's gross  
28 receipts on each sale at retail of alcoholic beverages for off-premises consumption.  
29 Notwithstanding any general or special law to the contrary, the proceeds of said tax together with  
30 any penalties, forfeitures, interest, costs of suits and fines collected in connection therewith, all  
31 as determined by the commissioner of revenue according to his best information and belief shall  
32 be credited 50% to the Substance Abuse Health Protection Fund and 50% to the Police Training  
33 Fund. Any appropriation, grant, gift, or other contribution explicitly made to said funds at any  
34 time, and any income derived from the investment of amounts credited to said funds shall also be  
35 credited to the specific fund denoted in the grant, gift, or other contribution.

- 36 SECTION 4. The excise on alcohol as described in section 21 of chapter 138 of the
- 37 General Laws shall be repealed.