

**SENATE . . . . . No. 1284**

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The Commonwealth of Massachusetts

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**In the Year Two Thousand Nine**  
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An Act relative to the selection and use of plastic carryout bags in certain stores..

*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. Paragraph (2) of subsection (a) of section 2 of chapter 62 of the General  
2 Laws is hereby amended by adding the following subparagraph:-

3 Q. An amount not to exceed \$100 for the purchase of reusable bags, as defined in  
4 section 1 of chapter 64L.

5 SECTION 2. The General Laws are hereby amended by inserting after chapter 64K the  
6 following chapter:- CHAPTER 64L PLASTIC CARRYOUT BAGS

7 Section 1. For the purposes of this chapter, the following words shall have the following  
8 meanings:-

9 “ASTM Standard”, the American Society for Testing and Materials (ASTM)’s  
10 International standard D6400 for compostable plastic, as that standard may be amended from  
11 time to time.

12 “Commissioner”, the commissioner of revenue.

13           “Compostable plastic carryout bag”, a plastic carryout bag which conforms to the current  
14 ASTM-Standard Specifications for compostability and is certified and labeled as meeting the  
15 ASTM-Standard by a recognized verification entity such as the Biodegradable Product Institute.

16           “Plastic carryout bag”, a plastic carryout bag provided by a store to a customer at the  
17 point of sale for the purpose of carrying purchased items from the store. “Plastic carryout bag”  
18 shall not include plastic bags in which loose produce is placed by the customer to deliver such  
19 items to the point of sale area of a store.

20           “Reusable bag”, a bag with handles that is specifically designed and manufactured for  
21 multiple reuse and is either made of cloth or other machine washable fabric and/or made of  
22 durable plastic that is at least 2.25 mils thick.

23           “Store”, a retail establishment that grossed in excess of \$1,000,000 during the previous  
24 tax year.

25           Section 2. Every store shall pay to the commissioner an excise equal to .02 cents per  
26 plastic carryout bag provided to customers during the tax year.

27           Section 3. No customer shall pay an excise on: the customer’s own plastic or  
28 compostable plastic carryout bag that the customer brought into the store and uses to carry  
29 purchased items from the store; on paper bags; on any bag if the customer requests that plastic  
30 carryout bags not be used; any compostable plastic carryout bag provided to the customer by a  
31 store; or on any reusable bag the customer uses to carry purchased items out of the store.

32           Section 4. All sums received from each store pursuant to the excise imposed by this  
33 chapter shall be credited as follows: (1) 50 per cent shall be returned to store that collected the

34 excise, as the commissioner shall determine, for the purposes of improving recycling practices,  
35 and recycling awareness within such stores, and to provide educational materials to encourage  
36 the reducing, reusing, and recycling of paper and plastic carryout bags and to make these  
37 materials available to customers; and (2) 50 per cent shall be credited to Commonwealth for  
38 related purposes consistent with the recycling plan of the solid waste master plan .

39 Section 5. The commissioner shall promulgate regulations to carry out this chapter.

40 SECTION 3. Said 64L of the General Laws is hereby further amended by striking out  
41 section 2, inserted by section 2 of this act, and inserting in place thereof the following section:-

42 Section 2. Every store shall pay to the commissioner an excise equal to .05 cents per  
43 plastic carryout bag provided to customers during the tax year.

44 SECTION 4. Said 64L is hereby further amended by striking out section 2, inserted by  
45 section 3, and inserting in place thereof the following section:-

46 Section 2. Every store shall pay to the commissioner an excise equal to .07 cents per  
47 plastic carryout bag provided to customers during the tax year.

48 SECTION 5. Said 64L is hereby further amended by striking out section 2, inserted by  
49 section 4, and inserting in place thereof the following section:-

50 Section 2. Every store shall pay to the commissioner an excise equal to .09 cents per  
51 plastic carryout bag provided to customers during the tax year.

52 SECTION 6. Said 64L is hereby further amended by striking out section 2, inserted by  
53 section 5, and inserting in place thereof the following section:-

54           Section 2. Every store shall pay to the commissioner an excise equal to .11 cents per  
55 plastic carryout bag provided to customers during the tax year.

56           SECTION 7. Said 64L is hereby further amended by striking out section 2, inserted by  
57 section 6, and inserting in place thereof the following section:-

58           Section 2. Every store shall pay to the commissioner an excise equal to .13 cents per  
59 plastic carryout bag provided to customers during the tax year.

60           SECTION 8. Said 64L is hereby further amended by striking out section 2, inserted by  
61 section, and inserting in place thereof the following section:-

62           Section 2. Every store shall pay to the commissioner an excise equal to .15 cents per  
63 plastic carryout bag provided to customers during the tax year.

64           SECTION 9. Section 3 shall takes effect on January 1, 2011.

65           SECTION 10. Section 4 shall take effect on January 1, 2012.

66           SECTION 11. Section 5 shall take effect on January 1, 2013.

67           SECTION 12. Section 6 shall take effect on January 1, 2014.

68           SECTION 13. Section 7 shall take effect on January 1, 2015.

69           SECTION 14. Section 8 shall take effect on January 1, 2016.