

SENATE No. 1313

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the assessment of excise taxes to online cigarette sales..

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 64C of the General Laws, as appearing in the 2004 Official
2 Edition is hereby amended by adding the section:-

3 Any person, including an Internet vendor or mail order house, who ships cigarettes into
4 Massachusetts that do not bear a valid Massachusetts excise stamp, or who advertises the sale of
5 such cigarettes to customers in Massachusetts, must post a legible state tax notice or disclaimer
6 on its website or in its advertising. The notice or disclaimer shall inform Massachusetts
7 customers and potential customers that they are required to pay the Massachusetts cigarette
8 excise due upon any cigarettes that they may acquire if such cigarettes do not bear a valid
9 Massachusetts excise stamp. Failure to provide such a notice shall constitute an unfair or
10 deceptive act or practice for purposes of chapter 93A.