

**SENATE . . . . . No. 2143**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act authorizing the town of Carver to assess excise taxes on private water suppliers..

*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. As used in this act, the following words shall, unless the context clearly  
2 indicates otherwise, have the following meanings:-

3 “Private water supplier”, every natural person, partnership, association or corporation  
4 engaged in the sale of water to another through pipes or mains, excluding the town of Carver and  
5 the North Carver water district, a landlord supplying water to its tenant, a condominium  
6 association supplying water to its members, cranberry growers and co-ops.

7 “Tax per gallon”, shall be \$.04 per gallon of water sold in the town of Carver. The tax  
8 per gallon may be amended by a vote of town meeting.

9 SECTION 2. Every private water supplier shall, on or before the 20th day of each  
10 month, file with the tax collector of the town a return stating, under the pains and penalties of  
11 perjury, the number of gallons of water sold by it in the town of Carver.

12           SECTION 3. At the time of filing said return, every private water supplier shall pay to  
13 the town treasurer an excise tax at the tax per gallon rate on each gallon of water sold as defined  
14 herein.

15           SECTION 4. The collection of such excise tax, including late fees and interest, shall be  
16 in accordance with chapter 60 of the General Laws.

17           SECTION 5. All sums received shall be credited to the general fund of the town of  
18 Carver for use in accordance with section 53 of chapter 44 of the General Laws.

19           SECTION 6. This act shall take effect upon its passage.