

**HOUSE . . . . . No. 2508**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*John V. Fernandes*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the taxation of tobacco products.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>John V. Fernandes</i>	<i>10th Worcester</i>	<i>1/20/2011</i>

**HOUSE . . . . . No. 2508**

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By Mr. Fernandes of Milford, a petition (accompanied by bill, House, No. 2508) of John V. Fernandes for legislation to regulate the collection of taxes on tobacco products. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2738 OF 2009-2010.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
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An Act relative to the taxation of tobacco products.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           Whereas, the deferred operation of this act would tend to defeat its purpose which is to  
2 regulate forthwith the collection of taxes on tobacco products, therefore it is hereby declared to  
3 be an emergency law, necessary for the immediate preservation of the public convenience.

4           SECTION 1. Section 3A of chapter 64H of the General Laws, as inserted by section 4 of  
5 chapter 182 of the acts of 2008 is hereby repealed.

6           SECTION 2. Section 33 of said chapter 64H is hereby amended by striking out the last  
7 sentence as added by section 42 of chapter 182 of the acts of 2008.

8           SECTION 3. Section 34 of chapter 64I of the General Laws, is hereby amended by  
9 striking out the last sentence as added by section 43 of chapter 182 of the acts of 2008