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# The Commonwealth of Massachusetts

#### PRESENTED BY:

### Kay Khan

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 increasing the excise tax on alcoholic beverages.

#### PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Kay Khan	11th Middlesex	1/16/2015
Ruth B. Balser	12th Middlesex	1/26/2015
Marjorie C. Decker	25th Middlesex	2/3/2015
Elizabeth A. Malia	11th Suffolk	1/30/2015
Denise Provost	27th Middlesex	1/29/2015

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By Ms. Khan of Newton, a petition (accompanied by bill, House, No. 2577) of Kay Khan and others for legislation to increase the excise tax on alcoholic beverages. Revenue.

## [SIMILAR MATTER FILED IN PREVIOUS SESSION SEE HOUSE, NO. 2633 OF 2013-2014.]

# The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court (2015-2016)

An Act increasing the excise tax on 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 Be it enacted by the Senate and House of Representatives in General Court assembled,

2 and by the authority of the same, as follows:

3	SECTION 1. Notwithstanding the provisions of any general or special law to the	
4	contrary, the excise on alcohol as described in section 21 of chapter 138 of the General Laws is	
5	hereby amended by striking out, in subsection (a), the words "three dollars and thirty cents" an	
6	inserting in place thereof the following words:- "six dollars and sixty cents".	
7	SECTION 2. Said Section 21 is hereby further amended by striking out, in subsection	
8	(b), the word "three cents" and inserting in place thereof the following word:— "six cents".	

9 SECTION 3. Said Section 21 is hereby further amended by striking out, in subsection
10 (c), the words "fifty-five cents" and inserting in place thereof the following word:— "one dollar
11 and ten cents".

SECTION 4. Said Section 21 is hereby further amended by striking out, in subsection
(d), the words "seventy cents" and inserting in place thereof the following words:— "one dollar
and forty cents".

15 SECTION 5. Said Section 21 is hereby further amended by striking out, in subsection
16 (e), the words "one dollar and ten cents" and inserting in place thereof the following words:—
17 "two dollars and twenty cents".

SECTION 6. Said Section 21 is hereby further amended by striking out, in subsection
(f), the words "four dollars and five cents" and inserting in place thereof the following words:—
"eight dollars and ten cents".

SECTION 7. Said Section 21 is hereby further amended by striking out, in subsection
(g), the words "four dollars and five cents" and inserting in place thereof the following words:—
"eight dollars and ten cents".

24 SECTION 8. Chapter 10 of the General Laws, as so appearing, is hereby amended by 25 inserting after section 35XX the new following section:-

26 SECTION 35YY. There shall be established and set up on the books of the 27 commonwealth a separate fund to be known as the substance abuse health protection fund. 28 There shall be credited to said fund all amounts collected under Section 21, subsections (a) to 29 (g), of Chapter 138 from the sale of alcoholic beverages that are not considered to be sales of

30 meals, together with any penalties, forfeitures, interest, costs of suits and fines collected in 31 connection therewith, less all amounts refunded or abated in connection therewith, all as 32 determined by the commissioner of revenue according to his best information and belief; any 33 appropriation, grant, gift, or other contribution explicitly made to aid fund; and any income 34 derived from the investment of amounts credited to said fund; 100 percent of the amounts 35 credited to such fund shall be expended without further appropriation, by the department of 36 public health to provide funding, or supplement existing levels of funding, for the following 37 purposes:-

38 (a) For a comprehensive substance abuse treatment program, to be administered by the
39 department of public health, for the treatment of individuals who are dependent on or addicted to
40 alcohol or controlled substances, and who lack public or private health insurance that would
41 provide coverage for such treatment.

42 (b) Subject to the approval of the department of public health, for comprehensive
43 school health education programs to be administered by the department of education; provided
44 that such programs shall incorporate information relating to the hazards of alcohol and controlled
45 substance use; and

46 (c) Subject to the approval of the department of public health, for substance abuse
47 treatment programs administered by the office of community corrections, the department of
48 corrections, the department of children and families, the department of youth services, and the
49 office of the commissioner of probation;

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(d) For community and workplace-based and community substance abuse prevention
and drinking cessation programs, for substance abuse-related public service advertising and for
drug and alcohol education program, to be administered by the department of public health.

53 The commissioner of public health shall annually file a report with the house and senate 54 committees on ways and means and the joint committee on public health detailing the activity of 55 the fund.