

HOUSE No. 2973

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:
<i>Kay Khan</i>	<i>11th Middlesex</i>	<i>2/15/2021</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>2/17/2021</i>
<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>	<i>2/22/2021</i>
<i>Tami L. Gouveia</i>	<i>14th Middlesex</i>	<i>2/22/2021</i>
<i>Michelle L. Ciccolo</i>	<i>15th Middlesex</i>	<i>2/26/2021</i>

HOUSE No. 2973

By Ms. Khan of Newton, a petition (accompanied by bill, House, No. 2973) 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. 2527 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

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 SECTION 1. Notwithstanding the provisions of any general or special law to the
2 contrary, the excise on alcohol as described in section 21 of chapter 138 of the General Laws is
3 hereby amended by striking out, in subsection (a) , the words “three dollars and thirty cents” and
4 inserting in place thereof the following words:- “six dollars and sixty cents”.

5 SECTION 2. Said Section 21 is hereby further amended by striking out, in subsection
6 (b), the word “three cents” and inserting in place thereof the following word:— “six cents”.

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

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

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

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

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

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

24 SECTION 35YY. There shall be established and set up on the books of the
25 commonwealth a separate fund to be known as the substance abuse health protection fund.
26 There shall be credited to said fund all amounts collected under Section 21, subsections (a) to
27 (g), of Chapter 138 from the sale of alcoholic beverages that are not considered to be sales of
28 meals, together with any penalties, forfeitures, interest, costs of suits and fines collected in
29 connection therewith, less all amounts refunded or abated in connection therewith, all as
30 determined by the commissioner of revenue according to his best information and belief; any
31 appropriation, grant, gift, or other contribution explicitly made to aid fund; and any income

32 derived from the investment of amounts credited to said fund; 100 percent of the amounts
33 credited to such fund shall be expended without further appropriation, by the department of
34 public health to provide funding, or supplement existing levels of funding, for the following
35 purposes:-

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

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

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

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

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