

SENATE No. 1921

The Commonwealth of Massachusetts

PRESENTED BY:

Joan B. Lovely

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 cider.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | |
|-------------------------|-------------------------|-----------------|
| <i>Joan B. Lovely</i> | <i>Second Essex</i> | |
| <i>Michael O. Moore</i> | <i>Second Worcester</i> | <i>3/8/2021</i> |

SENATE No. 1921

By Ms. Lovely, a petition (accompanied by bill, Senate, No. 1921) of Joan B. Lovely and Michael O. Moore for legislation relative to the taxation of cider. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1716 OF 2019-2020.]

The Commonwealth of Massachusetts

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

An Act relative to the taxation of cider.

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. Section 21 of chapter 138 of the General Laws, as appearing in the 2016
2 Official Edition, is hereby amended by striking out, in lines 20 and 21, the words “six per cent of
3 alcohol by weight” and inserting in place thereof the following words:- 8 1/2 per cent alcohol by
4 volume.

5 SECTION 2. Said section 21 of said chapter 138, as so appearing, is hereby further
6 amended by striking out, in line 25, the word “six” and inserting in place thereof the following
7 figure:- 8 1/2.