

# HOUSE . . . . . No. 2861

---

## 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>1/19/2023</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>	<i>2/7/2023</i>
<i>Samantha Montaño</i>	<i>15th Suffolk</i>	<i>2/13/2023</i>
<i>Kate Lipper-Garabedian</i>	<i>32nd Middlesex</i>	<i>3/1/2023</i>

# HOUSE . . . . . No. 2861

---

By Representative Khan of Newton, a petition (accompanied by bill, House, No. 2861) 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. 2973 OF 2021-2022.]

## The Commonwealth of Massachusetts

\_\_\_\_\_  
In the One Hundred and Ninety-Third General Court  
(2023-2024)  
\_\_\_\_\_

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”.

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”.

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

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

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

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

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

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

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

(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.

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