

**SENATE . . . . . No. 1872**

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**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:

*Joan B. Lovely*

DISTRICT/ADDRESS:

*Second Essex*

**SENATE . . . . . No. 1872**

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By Ms. Lovely, a petition (accompanied by bill, Senate, No. 1872) of Joan B. Lovely for legislation relative to the taxation of cider. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1921 OF 2021-2022.]

**The Commonwealth of Massachusetts**

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

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 2020  
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.