

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis

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 fair taxation of alcoholic beverages.

PETITION OF:

NAME:

Jason M. Lewis

DISTRICT/ADDRESS:

Fifth Middlesex

SENATE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1860 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to the fair taxation of 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 Chapter 138, as appearing in the 2022 Official Edition, is hereby amended by striking
2 section 21, and inserting in place thereof the following section:-

3 Section 21. Every licensed manufacturer of alcoholic beverages or alcohol as defined in
4 this chapter, and every winegrower under section nineteen B, and every farmer-brewer under
5 section 19C, and every pub brewer under section 19D, and every holder of a wholesaler's and
6 importer's license for the sale and importation of alcoholic beverages, and every licensee under
7 sections 18C and 76 shall, in addition to the license fees elsewhere provided in this chapter, be
8 liable for and pay to the commonwealth an excise, for the privilege enjoyed by him as such
9 manufacturer, winegrower, farmer-brewer wholesaler and importer, or licensee under sections
10 18C and 76, to be levied on sales within the commonwealth of alcoholic beverages or alcohol,
11 other than wines to be used for sacramental purposes only and other than malt beverages

12 imported into the commonwealth, and to be levied on importations of malt beverages into the
13 commonwealth, as follows:

14 (a) For each barrel of thirty-one gallons, or fractional part of a barrel, aforesaid, of malt
15 beverages, at the rate of thirty-six dollars and 37 cents per barrel aforesaid;

16 (b) For each wine gallon, or fractional part thereof, of cider containing more than three
17 per cent but not more than 8 1/2 per cent of alcohol by volume at sixty degrees Fahrenheit, at the
18 rate of one dollar and ten cents per wine gallon;

19 (c) For each wine gallon, or fractional part thereof, of still wine, other than cider
20 containing more than three per cent but not more than 8 1/2 per cent of alcohol as aforesaid,
21 including vermouth, at the rate of one dollar and ten cents per wine gallon;

22 (d) For each wine gallon, or fractional part thereof, of champagne and all other sparkling
23 wines, at the rate of three dollars and 78 cents per wine gallon;

24 (e) For each wine gallon, or fractional part thereof, of all other alcoholic beverages
25 containing fifteen per cent or less of alcohol by volume at sixty degrees Fahrenheit, at the rate of
26 four dollars and 48 cents per wine gallon;

27 (f) For each wine gallon, or fractional part thereof, of all other alcoholic beverages
28 containing more than fifteen per cent but not more than fifty per cent of alcohol by volume at
29 sixty degrees Fahrenheit, at the rate of twelve dollars and 58 cents per wine gallon;

30 (g) For each proof gallon, or fractional part thereof, of all other alcoholic beverages
31 containing more than fifty per cent of alcohol by volume at sixty degrees Fahrenheit, or alcohol
32 at the rate of fourteen dollars and seventy-two cents per proof gallon. The words "proof gallon"

33 when used in this section with reference to an alcoholic beverage, shall be held to be a gallon of
34 the alcoholic beverage which contains one half its volume of alcohol of a specific gravity of
35 seven thousand nine hundred and thirty-nine ten thousandths (.7939) at sixty degrees Fahrenheit.

36 Every person subject to this section shall keep a true and accurate account of all alcoholic
37 beverages or alcohol sold by him other than malt beverages imported into the commonwealth by
38 him, and a like account of all malt beverages imported into the commonwealth by him. The
39 excise imposed by this section shall be paid to the commissioner of revenue at the time provided
40 for filing the return required by section sixteen of chapter sixty-two C. The state tax commission
41 by rule or regulation shall provide for the waiver of payment of the excise in respect to any
42 alcoholic beverages or alcohol if it appears that an excise has already been paid under the
43 provisions of this section in respect thereto; provided, however, that alcoholic beverages or
44 alcohol manufactured within or imported into the commonwealth and exported therefrom shall
45 be exempt from such excise. Alcohol for the purpose of this section shall not include alcohol
46 sold for scientific, chemical, mechanical, manufacturing, industrial, culinary, pharmaceutical or
47 medical purposes in containers greater in capacity than one wine gallon, and shall not include
48 absolute alcohol, so-called, sold for such purposes in any containers. The taxes imposed by this
49 section shall also be applicable to sales of alcoholic beverages, upon which an excise has not
50 already been paid under the provisions of this section, made by railroad or car corporations or the
51 owner or operator of any vessel or shipping company licensed to sell alcoholic beverages under
52 the provisions of section thirteen.

53 Any person who shall knowingly purchase, sell or possess any alcoholic beverages or
54 alcohol not manufactured in, produced in or imported into the commonwealth by a licensed
55 manufacturer, a winegrower or a holder of a wholesaler's and importer's license for the sale and

56 importation thereof or a licensee under section seventy-six, or a railroad or car corporation or the
57 owner or operator of any vessel or shipping company licensed under section thirteen, or a person
58 holding a permit for importation under section twenty-two A, or any person specifically
59 exempted by section two, shall, in addition to any other penalties provided for violation of any
60 provisions of this chapter, be subject to a fine equal to double the amount of the excise which
61 would have been payable by a licensee subject to this section if such alcoholic beverages or
62 alcohol had been imported or sold by such licensee. The state police and all local police
63 authorities shall have authority to enforce, and shall, at the request of the commissioner or his
64 duly authorized agent, enforce the provisions of this paragraph.

65 The administration of the tax imposed by this section shall be vested in the commissioner
66 of revenue and governed by the provisions of chapter sixty-two C. The commissioner shall every
67 five years adjust for inflation the figures in paragraphs (a) through (g) inclusive and shall
68 promulgate regulations to impose the additional excise, if any, on said sales within the
69 commonwealth of alcoholic beverages or alcohol.

70 All sums received under this section, including all sums received as penalties, forfeitures,
71 interest, costs of suits and fines, less all amounts allowed as refunds and abatements under this
72 section, shall be credited as follows:

73 (i) Seventy-six per cent shall be expended for public health, wellness and educational
74 supports, as follows: ten percent for alcohol and other drug problems prevention, ten percent for
75 alcohol and other drug problems treatment, ten percent for mental health treatment and
76 prevention, ten percent for domestic violence prevention, twenty percent for community schools,
77 seventeen percent for local public health departments.

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(ii) Twenty-three percent shall be credited to the General Fund.