

# **HOUSE . . . . . No. 4291**

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, July 19, 2012.

The committee on Health Care Financing to whom was referred the Bill to curtail tobacco addiction and related health care costs (House, No. 2452), reports recommending that the bill ought to pass with an amendment substituting therefor the accompanying bill (House, No. 4291).

For the committee,

STEVEN M. WALSH.

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Twelve**  
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An Act to curtail tobacco addiction and related health care costs.

*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 A. The second paragraph of section 1 of chapter 64C of the General Laws, as  
2 appearing in the 2010 Official Edition, is hereby amended by striking out the words ‘snuff, snuff  
3 flour and any other tobacco or tobacco product prepared in such manner as to be suitable for  
4 chewing, including, but not limited to cavendish, plug, twist and fine-cut tobaccos’ and inserting  
5 in place thereof the following words:– ‘any product containing, made, or derived from tobacco  
6 that is intended for human consumption, whether chewed, absorbed, dissolved, inhaled, snorted,  
7 sniffed, or ingested by any other means other than smoking, or any component, part, or accessory  
8 of a tobacco product, including, but not limited to, snuff; snuff flour; cavendish; plug and twist  
9 tobacco; fine-cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and  
10 sweepings of tobacco, and other kinds and forms of tobacco; but does not include cigars,  
11 cigarettes, or smoking tobacco as defined in chapter 64C. “Smokeless tobacco” excludes any  
12 tobacco product that has been approved by the United States Food and Drug Administration for  
13 sale as a tobacco cessation product, as a tobacco dependence product, or for other medical  
14 purposes, and is being marketed and sold solely for such an approved purpose’.

15 SECTION B. The definition of “smoking tobacco” in subsection (a) of section 7B of chapter  
16 64C of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by  
17 striking the words ‘roll-your-own tobacco and pipe tobacco and other kinds and forms of tobacco  
18 suitable for smoking’ and inserting in place thereof the following words:– ‘roll-your-own  
19 tobacco and pipe tobacco and other kinds and forms of tobacco, or substance that contains  
20 tobacco, suitable for smoking, and “smoking tobacco” shall additionally include tobacco leaf,  
21 tobacco sheet, or any substance containing tobacco which is suitable for rolling or wrapping  
22 tobacco or any other substance for smoking’.

23 SECTION C. Said section 7B of said chapter 64C of the General Laws is hereby further  
24 amended by adding the following subsection:–

25 (m) In addition to the excise imposed by subsection (b), an excise shall be imposed on all cigars  
26 weighing more than 3 pounds per 1,000 units and not more than 12 pounds per 1,000 units held  
27 in the commonwealth at the rate of 80 per cent of the wholesale price of such product. In  
28 addition to the excise imposed by paragraph (b), an excise shall be imposed on all smoking  
29 tobacco held in the commonwealth at the rate of 90 per cent of the wholesale price of such  
30 product.

31 SECTION D. The final sentence of subsection (a) of section 7C of chapter 64C of the General  
32 Laws is hereby amended by striking out the words ‘twenty-five per cent’ and inserting in place  
33 thereof the following words:– ‘45 per cent’.

34 SECTION E. Section 7C of chapter 64C of the General Laws is hereby further amended by  
35 adding the following subsection:–

36 (d) Any change, henceforth, to the state excise tax rate for cigarettes shall cause a commensurate  
37 adjustment in the state excise tax for all other tobacco products under chapter 64C. For purposes  
38 of this subsection (d), the term “commensurate adjustment” shall be determined by dividing the  
39 change in the state cigarette excise tax by the total cigarette excise tax prior to that change, and  
40 the resulting percentage change shall be applied to calculate the commensurate adjustment to the  
41 state excise taxes for cigars, smokeless tobacco and smoking tobacco. There shall be no negative  
42 commensurate adjustments, and the said rate for each tobacco product each shall be adjusted  
43 independently of the other such product categories under chapter 64C. The change in cigarette  
44 excise tax and commensurate adjustments shall have the same effective date.

45 SECTION F. Notwithstanding any general or special law to the contrary, all additional revenue  
46 resulting from the enactment of sections A, B, C, D and E of this Act, as estimated by the  
47 commissioner of revenue, shall be deposited in the Prevention and Wellness Trust Fund, as  
48 established in section 11 of the bill (as printed).”