

SENATE. No. 1522

By Mr. Hedlund, a petition (accompanied by bill, Senate, No. 1522) of Robert L. Hedlund and the Citizens for Limited Taxation, by Barbara Anderson, co-director, for legislation to provide for a tax rebate for the cost of attempting to quit the use of tobacco-products. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Nine.

AN ACT PROVIDING A METHOD TO RETURN TOBACCO SETTLEMENT DOLLARS TO THE TAXPAYERS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Whereas, the fifty cent tax on each package of cigarettes is ded-
2 icated and intended to "Help Make Smoking History," by reducing
3 tobacco use, and whereas the Attorney General of the
4 Commonwealth recently accepted a structured settlement as a
5 result of the Commonwealth's litigation against the tobacco
6 industry, any cost incurred in attempting to quit the use of tobacco
7 products through the assistance of pharmaceutical products such
8 as NicoDerm CQ™ patches and Nicorette™ gum or any generic
9 equivalent thereof, shall be fully refunded to consumers through a
10 rebate program on the state income tax form; provided that tax-
11 payers will be refunded the total purchase price for such pharma-
12 ceutical products by an addition to the total amount of tax refund
13 due or by a reduction to the total amount of tax owed on the final
14 income tax form for a given taxable year; and provided further
15 that the cost for such reimbursements shall be derived from the
16 revenue generated by the tobacco excise tax, so-called.