

S.2029

ALCOHOL

EXCISE TAX

GUIDE

Hannah Martuscello | hkmartuscello@gmail.com

MAPC

Massachusetts Alcohol Policy Coalition

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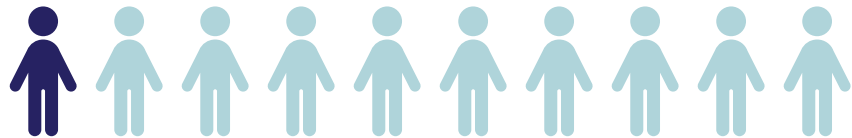
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Alcohol Is A Public Health Concern

In Massachusetts alone, alcohol is responsible for 1 in 20 deaths, 1 in 3 motor vehicle crashes involve a drunk driver, and alcohol is the most used substance by high schoolers.¹ Alcohol is known to cause liver damage, heart disease, addiction, depression, and many different types of cancer.¹

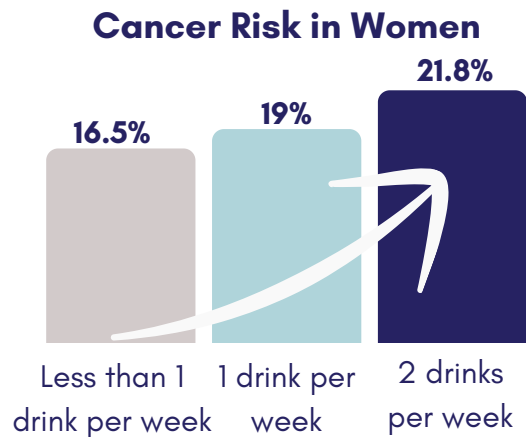
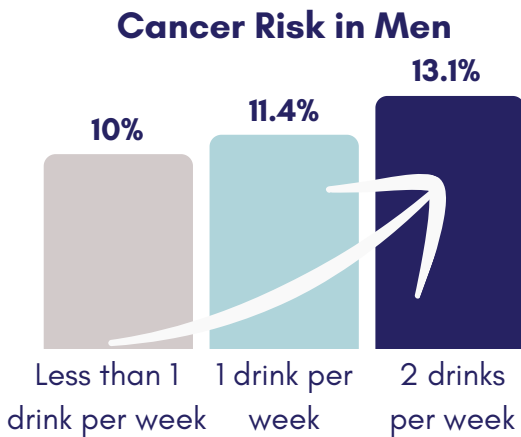


2 out of 10 Massachusetts high schoolers report drinking alcohol in the **past 30 days**²



1 out of 10 Massachusetts high schoolers report **binge-drinking** alcohol in the past 30 days²

Alcohol consumption increases the risk of developing cancer. The more alcohol you drink, the greater your risk of developing cancer increases. These cancers include: liver, esophageal, breast, colorectal, mouth, throat, and voice box.³



Alcohol Taxes Are Alcohol Prevention



Alcohol taxes are evidence-based

The World Health Organization says that raising alcohol taxes is the most cost-effective and effective way to limit alcohol related harms and alcohol consumption.⁴



Reduce alcohol-related harms

Policies that impact the access, affordability, and advertising to/of alcohol products directly reduce alcohol-related harms. Studies have shown that places with higher alcohol taxes are associated with lower consumption and harm.⁵



Provide resources for prevention, treatment, and recovery

Revenue from excise taxes can be allocated to fund numerous good causes that will benefit the health of communities, like substance use prevention and treatment.

What Are Alcohol Excise Taxes?

Excise taxes are a way for the government, both state and federal, to generate revenue. They are similar to sales tax in that way, but there are some key differences to understand.⁶

Excise Tax

Sales Tax

Specific to products

General categories

Tax priced per unit

Tax priced as a percentage of cost

Paid by wholesaler/distributor

Paid by consumers at point of sale

Massachusetts and Alcohol Excise Tax

Every state has alcohol excise taxes, but Massachusetts ranks in the bottom 15 states in taxes on beer, wine, and distilled spirits^{7,8,9}. Massachusetts also has the lowest beer and wine taxes in New England.

1980

1980 was the last time that the alcohol excise tax in Massachusetts was changed. Since then, the tax has lost 75% of its value due to inflation.

2009

In 2009, a 6.25% sales tax bill was proposed and passed, but was taken to the ballot to be voted on after a year. The ballot vote repealed the bill (52% to 48%) and eliminated the sales tax.

2010-2024

Since the ballot vote, senators and representatives have filed bills to increase alcohol taxes, but none have made it out of committee. Some consistent champions of the tax increase included Senator Jason Lewis and Representative Kay Khan.

2025

S.2029 is the newest iteration of the alcohol excise tax bill that has been filed in the Senate by Senator Jason Lewis. This bill raises the alcohol excise tax by 10 cents per drink and allocates the revenue to public health initiatives like domestic violence prevention, mental health, community schools, substance use prevention, substance use treatment, and public health departments. It starts its journey in the Joint Committee on Revenue.

A Guide to S.2029

Dr. David Jernigan, professor of public health at Boston University, and Massachusetts Senator Jason Lewis collaborated to create the alcohol excise tax bill filed for the 194th General Court of the Commonwealth of Massachusetts.

But what makes S. 2029 different?



Reasonable tax increase

The current proposal increases the tax by 10 cents per drink. Previous bills went for smaller increases. S.2029's increase helps make up for the 75% loss of value due to inflation while also generating new revenue.



Allocation of revenue

The revenue generated from this tax is designated to fund a number of good causes, such as domestic violence prevention, community schools, mental health, substance use prevention, substance use treatment, and local public health departments. Previous iterations had been limited to just alcohol and other drug prevention and treatment.



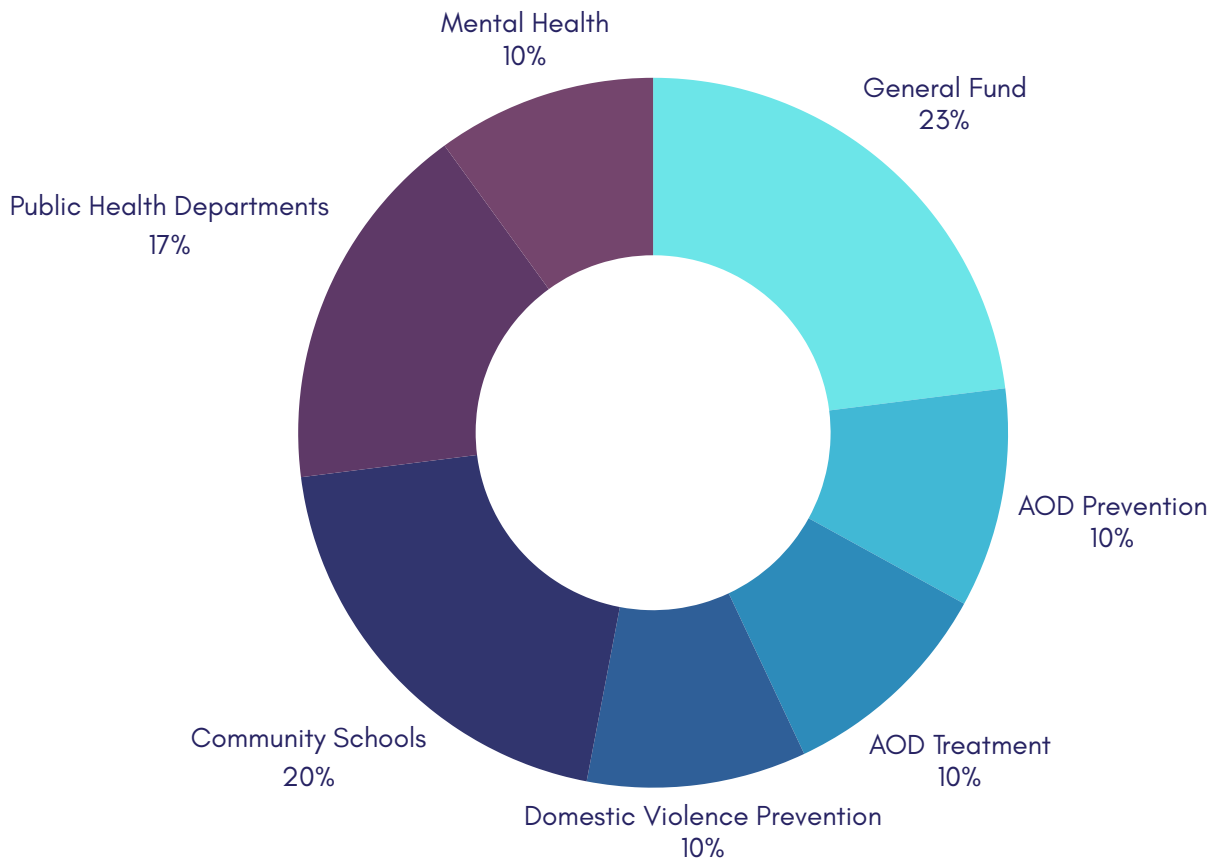
Adjusts with inflation

The bill language states that the tax will be adjusted every 5 years for inflation. Having this in the bill will prevent the stagnation seen since the tax was last changed in 1980 and prevent further losses in value.

A copy of the bill language can be found in the [Handouts](#) folder of the toolkit, as well as a comparison between the current bill language and proposed bill language as laid out in S.2029. The bill can also be found on the [Massachusetts Legislature website](#).

Revenue Breakdown

In S.2029, the current revenue breakdown has the revenue split between a number of good causes that promote the health and wellbeing of the people of Massachusetts.



- 23% of the revenue will feed back into the general fund, to ensure that the state budget continues to receive the level of funding from alcohol taxes that it currently gets
- 76% will go towards public health initiatives -- \$300 million in NEW revenue brought in by the tax. That new money being raised is going directly to the public health initiatives listed above

Getting Involved

There are many ways that communities and individuals can get involved with policy efforts, each requiring varying levels of workload, commitment, and bandwidth. However, there are roles for everyone, no matter where you sit or how busy you are.



Sign the Resolution

The alcohol tax resolution is simply a statement of principle that you are in favor of higher alcohol taxes in Massachusetts. It is not lobbying because it does not mention a specific bill. However, the more people sign it, the easier it is to demonstrate that this is an idea whose time has come.



Contact your legislators

Reach out to your local state representatives and senators and share why you think this bill is important and why they should support S.2029. Hearing from constituents is not only their job, but can be a deciding factor in how legislators form their opinions around a bill. If you are doing this on your own time as a private citizen, you are simply exercising your democratic rights.



Educate your community

Making others aware of the bill can generate conversations and garner support. This could mean holding a town hall meeting, posting about the bill on social media, or handing out information at a tabling event.



Testify at a hearing

Testifying at a legislative committee hearing is one of the best ways to show your support for a bill. Having people at committee hearings with compelling personal testimonies shows legislators that the people of Massachusetts actually support it.



Empower Youth

Work with and empower youth in your community to get involved in supporting the bill. Reaching out to local coalitions and youth prevention groups to educate them on the issue is a great way to get youth involved and invested in local policy.

Lobbying 101

Before you get involved, it is important to understand what is and what isn't considered lobbying. Many coalitions rely on grant funding, which has very specific guidelines when it comes to lobbying. In general, here are some things to consider.

Direct Lobbying:

Asking a lawmaker to support or oppose a piece of legislation

Indirect Lobbying (“Grassroots”):

Asking someone else to ask a lawmaker to support or oppose a piece of legislation

If you work for a nonprofit organization and/or have federal or state funding, here is what you can and cannot do on work time. That's why you may need to do some advocacy as a private citizen on your own time.

Do

Highlight and translate public health evidence, collect and analyze data, and publish and disseminate the results of research

Implement prevention strategies, conduct community outreach services, and foster safe and healthy environments

Foster coalition building and consensus on public health initiatives

Provide leadership and training

Don't

Encourage the public or other entities to support or oppose specific action

Directly lobby in support of (or in opposition to) a matter proposed or pending before a legislature or executive agency (including regulations, executive orders, or other administrative action).

Develop and/or disseminate materials that reference to specific legislation or other order and reflect a point of view on that legislation or other order IN ORDER TO MAKE A CALL TO ACTION

Contacting Legislators

As legislators and lawmakers for the state of Massachusetts, senators and representatives work for us. This means that the opinions of those of us who live in their districts hold weight when it comes to making decisions on behalf of their constituents.

Send letters or emails

- All legislators have an email and physical address to which you can send mail
- Make sure to be polite, professional, and clear in expressing your opinion
- There is a sample letter in the [templates](#) folder of the toolkit

Call your legislator

- All legislators have a phone number for you to call
- Similar to emails and letters, stay polite and professional, but make your point clear
- You can always leave a message or speak to a staff person – their job is to relay information to their boss (your legislator!)

Set up a meeting

- Legislators love meeting one-on-one with people, especially those in the communities they serve
- Send them an email or call to schedule an appointment. Some will offer video calls as an option as well
- Swing by their office during normal business hours and see if they have time to chat. There's typically someone in the legislator's office every day who can talk to you

If you're unsure of who your legislator is or how to contact them, go to [mass.gov](https://www.mass.gov) and [find your legislator](#). There, you can find your Senators and Representatives as well as their contact information.

Educating The Community

Getting local communities involved is key to making state-wide change. When local communities show their support, it proves to legislators that the bill you're promoting is something that constituents want. **This toolkit includes a presentation you can use to present on S.2029 to any audience.**

There are many different ways to educate the community. Some examples are:

- Plan an event to highlight and talk about legislation
- Host a listening session where people can come and ask questions and share concerns
- Present on the issue at a meeting, like a local Rotary Club chapter or a Parent-Teacher Association meeting
- Engage with friends and neighbors on the issue. Having the issue come up in daily conversations makes people think about and share the issue with others
- If you are a part of a faith community, bring this issue to their attention. Alcohol problems are a social justice as well as a public health issue

Think about who you are engaging

There are so many people within the community, and each have their own skillsets and political power. Below is a diagram of the 12 Sectors of Collaboration. When building and engaging communities around this issue, make sure that you're not missing key stakeholders. Even if you feel like they may not support the issue, reaching out may give you insight into counter arguments and make you some unlikely allies.



12 Sector Collaboration is adapted from Drug-Free Communities and The Prevention Training & Technical Assistance Service Center

Testifying At A Hearing

Testifying at a hearing can be nerve-wracking for anyone. Whether this is your first time or fifth, it is important to come in with a game plan and to practice your testimony. Here is a guide for preparing your testimony



Prepare your testimony

- Write your testimony either on your own or using the template provided
- Read through and edit your testimony - make sure it's polished and no more than 3 minutes long



Practice your testimony

- Practice your testimony multiple times in a simulated environment. Create a set-up similar to a hearing room.
- Practice answering questions that legislators might ask
- Make sure that you're able to look up and make eye contact as you're speaking



Arrive early and be patient

- Hearings can sometimes take a lot longer than anticipated. One session often considers multiple bills; be prepared and patient
- Make sure to find out before hand if you need to fill out a sign-up sheet either online or in person, and doublecheck that you are scheduled to speak when you arrive



Dress to impress

- Meetings in the State House are professional and should be treated as such
- Try to wear professional clothes and shoes, and avoid t-shirts and jeans
- Dressing the part can also boost your confidence!



Stay as long as you can

- Try to stay for the whole hearing of your bill if possible
- This is a great opportunity to show support for others and gain valuable learning experience

Testimony Guidelines

Creating testimony from scratch can be difficult, but here is a guide to build your own. Whether you are an adult in the community or a young person, the guidelines are the same. When writing, it is important to use facts, but you also want to make these testimonies as personal as possible. Personal stories are memorable and make an impact.



Introduction

Good [morning/afternoon]. My name is [full name], and I am from [name of organization and town that it represents]. I am here today to urge you to vote in favor of S. 2029



Paragraph 1

- Statement of the Issue; What is the problem?
- Highlight the impact of alcohol-related harms in YOUR community
- Emphasize that those issues are preventable and that raising the alcohol tax can directly effect them



Paragraph 2

- Provide a personal story
- Share why this legislation matters to YOU as an individual
- How does alcohol use impact youth or people in your community?



Paragraph 3

- Why does this issue matter? Emphasize that it is the state's job to promote and protect public health
- Plug the need for funding for these important programs



Paragraph 4

- Make a strong ask and call your legislators to action
- Tell them what they need to care about and why



Conclusion

- Thank them for their time
- Call for questions from legislators

Answering Legislators' Questions

After your testimony, you may be asked questions. The most important piece to remember when answering questions is to state what you know, and if you don't know the answer say so. Here are some things to remember when answering questions.



Have notes prepared

- If you're worried about forgetting information, bring it with you!
- Have a sheet of important data that might come up during questions



Say what you know

- It is OKAY to say "I don't know." In fact, it is better to say "I don't know" than to make something up or be incorrect
- "I don't know the answer to that, but what I do know is [insert key talking points]"
- Say that you'll follow up with an answer. Someone else testifying may also have the answer and be able to provide it later



There may be no questions

- Legislators might not ask you questions. This isn't a reflection of you or the impact your testimony
- Some hearings will forgo questions to keep things moving if the session is running long



Keep your composure

- Sometimes questioning can feel intense and you might get a rude or dismissive question
- Smile and stay confident and kind in your response - stooping to their level will not win you any points

Answering Legislators' Questions

You may be asked different types of questions. Preparing for them in advance will make an enormous difference in how you respond. Make sure you are ready to handle any one of these common types of questions:

- **General Open-Ended:** Questioner is allowing you to decide what info is important.
 - Example; "So what are you guys up to here today?"
 - Example: "What do you hope to accomplish by doing this?"
 - Example: "Is there anything else I should know about your event?"
- **Personal:** Questioner wants your personal view or attitude.
 - EXAMPLE: "How did you feel about _____?"
 - EXAMPLE: "Why is it important to you to be a part of this effort?"
 - EXAMPLE: "What did you learn from this experience?"
- **Questions with Built-in Negative Assumption**
 - EXAMPLE: "How do you keep up your enthusiasm when you have so little chance of getting this change accomplished?"
 - Handle this type by (1) challenging the assumption, and (2) then providing correct or positive information about your efforts.
- **Clarifying Questions:** Questioner wants to make sure they are getting facts right.
 - Example: "So you want raise alcohol taxes by 10 cents per drink?"
 - Example: "You hope that the legislation accomplishes what?"
- **Questions You Don't Know the Answer To**
 - Example: "How many drinks is in a beer gallon? How did you calculate these numbers?"
 - If you don't know an answer, "I don't know" is a perfectly acceptable and appropriate response. You may offer to research it.
- **Questions That Aren't Your Place to Answer**
 - "So what would the group's position on _____ be? [unless you know what the group's official position is]."
 - Don't speak for your entire group, or speculate on their position, when the group has not agreed on a position on that issue. Simply explain that "the full group has not discussed that matter yet - so I can't speak for the group."

Empowering Youth

Youth are a pivotal part of social and political change. Engaging and empowering youth to take action and support policies can be beneficial both ways: your movement gains a powerful source of support and the youth get the skills and resources to enact change in their community. It's a win-win!

When it comes to bringing youth to the table, it's important to make sure that the youth are directly involved in every level of the decision and change making process. The best way to explain this is through the Youth Empowerment Model.

Youth Empowerment Model

The Youth Empowerment Model is the process through which youth develop knowledge and skills in order to take action in their community. This model is rooted in a youth-centered approach, where youth are making the decisions and adults are simply there to support and provide guidance.

Knowledge

The first step is to build knowledge. This means that whatever the topic the youth are advocating for or against, they need to have a full understanding of that topic. This requires training on history, background, data, and science. The youth should have the same if not better understanding of the topic compared to the average adult.

Skills

Once they build knowledge on the topic, then they need to build skills. This means knowing what projects they want to take part in, and breaking those projects down into pieces to figure out what needs to be learned. For example, if they want to testify, then they need presentation skills and policy change skills.

Action

Finally, when the knowledge and skills are developed, the youth are able to take action in their community. This means that they have the capacity to make social and political change.

Empowering Youth

For policy change initiatives like supporting S.2029 and alcohol excise tax legislation, it can be daunting to figure out how to prepare youth. However, with the Youth Empowerment Model, it breaks projects down into accomplishable tasks so that youth and adults can work together to make change.



Knowledge

- Need an understanding of alcohol and alcohol-related harms
- Background and history around the legislation and why alcohol taxes are important
- How the legislative process works in Massachusetts



Skills

- Presentation skills to deliver testimony and engage with public. They need to be able to practice getting their point across in an effective and confident way
- Policy and legislative skills, like working with the press or legislators



Action

- Use the knowledge and skills to make change in the community
 - Hold a press conference
 - Write a letter to their legislator
 - Meet with a legislator
 - Testify at a hearing

If you don't have a local public health coalition that has a youth action team, turning to advisors at local schools is a great way to reach out to and engage youth. Look for groups that promote positive behaviors or reach out to counselors to start a group. There are many students looking to get involved in public health issues, but they just don't have the avenue to take action.

References

Many more references can be found in the [Handouts](#) folder of the Alcohol Excise Tax Toolkit, but here are some that were referenced specifically in this guide.

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