HOUSE DOCKET, NO. 539 FILED ON: 1/11/2013

HOUSE . . . . . No. 2688

The Commonwealth of Massachusetts

PRESENTED BY:

Keiko M. Orrall and Claire D. Cronin

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 passage of the accompanying:

An Act to establish a meals tax holiday .

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Keiko M. Orrall	*12th Bristol*
Claire D. Cronin	*11th Plymouth*
Matthew A. Beaton	*11th Worcester*
Nicholas A. Boldyga	*3rd Hampden*
Josh S. Cutler	*6th Plymouth*
Ryan C. Fattman	*18th Worcester*
Kimberly N. Ferguson	*1st Worcester*
John P. Fresolo	*16th Worcester*
Susan Williams Gifford	*2nd Plymouth*
Donald F. Humason, Jr.	*4th Hampden*
Randy Hunt	*5th Barnstable*
Bradley H. Jones, Jr.	*20th Middlesex*
Michael R. Knapik	*Second Hampden and Hampshire*
Kevin J. Kuros	*8th Worcester*
Timothy R. Madden	*Barnstable, Dukes and Nantucket*
James R. Miceli	*19th Middlesex*
Shaunna O'Connell	*3rd Bristol*
Elizabeth A. Poirier	*14th Bristol*

HOUSE DOCKET, NO. 539 FILED ON: 1/11/2013

HOUSE . . . . . No. 2688

By Representatives Orrall of Lakeville and Cronin of Easton, a petition (accompanied by bill, House, No. 2688) of Keiko M. Orrall, Claire D. Cronin and others for legislation to suspend the taxation of meals for a five-day period in May, 2013. Revenue.

The Commonwealth of Massachusetts

An Act to establish a meals tax holiday .

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

An Act to establish a Meals Tax Holiday

Section 1. Notwithstanding any general or special law to the contrary, for the days of March 24-28, 2013, an excise tax shall not be imposed upon meals purchased in restaurants, as those terms are defined in Section 6 of Chapter 64H of the General Laws, as appearing in the 2008 Official Edition.

Section 2. Notwithstanding any general or special law to the contrary, for the days of March 24-28, 2013, a restaurant in the commonwealth shall not add to the sales price or collect from a customer an excise upon sales of meals. The commissioner of revenue shall not require any restaurant to collect and pay excise upon sales of meals purchased on March 24-28, 2013. An excise erroneously or improperly collected during the days of March 24-28, 2013 shall be remitted to the department of revenue.

Section 3. Reporting requirements imposed upon restaurants by law or regulation, including, but not limited to, the requirements for filing returns required by chapter 62C of the General Laws, shall remain in effect for sales on the days of March 24-28, 2013.

Section 4. The commissioner of revenue shall issue instructions or forms, or promulgate rules or regulations, necessary for the implementation of this act.

Section 5. Eligible sales of meals purchased in restaurants are restricted to March 24-28, 2013.

Section 6. Notwithstanding sections 1-6, this Act shall not be applicable to the local option meals excise tax under Section 1-6 of Chapter 64L of the General Laws, as appearing in the 2008 Official Edition, which shall remain in full force and effect on March 24-28, 2013.