SENATE DOCKET, NO. 1267 FILED ON: 1/20/2011

SENATE . . . . . No. 1467

The Commonwealth of Massachusetts

PRESENTED BY:

***Brian A. Joyce*, (BY REQUEST)**

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 relative to the local option meals excise.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Brian A. Joyce	*Norfolk, Bristol, and Plymouth*
Judith Gangel	*18 Harris Street*

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By Mr. Joyce (by request), a petition (accompanied by bill, Senate, No. 1467) of Brian A. Joyce for legislation relative to the local option meals excise. Revenue.

The Commonwealth of Massachusetts

An Act relative to the local option meals excise.

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

SECTION 1. Section 2 (a) of chapter 64L of the General Laws is hereby amended by striking it in its entirety and replacing it with the following new Section:-

"Section 2 (a) A city or town which accepts this section in the manner provided in section 4 of chapter 4 may impose a local sales tax upon the sale of the restaurant meals originating within the city or town by a vendor at a rate of .75 per cent of the gross receipts of the vendor from the sale of restaurant meals except that such city or town may choose to exclude from the levy of the .75 per cent local sales tax those meals in which instances the vendor is any business identified and commonly known as a supermarket or grocery store of any size and where there is no seating available for purchasers to consume those meals on site. No excise shall be imposed if the sale is exempt under section 6 of chapter 64H. The vendor shall pay the local sales tax imposed under this section to the commissioner at the same time and in the same manner as the sales tax due to the commonwealth."

SECTION 2. This act shall take effect upon its passage.