

HOUSE No. 2669

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the sales tax..

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 1. Subsection (h) of section 6 of chapter 64H of the General Laws, as
2 appearing in the 2006 Official Edition, is hereby amended by inserting after the first sentence the
3 following sentence:- “Food products” does not include limited nutritional items sold in all retail
4 stores.

5 SECTION 2. Said chapter 64H is hereby further amended by inserting after section 6 the
6 following section:-

7 Section 6A. Under the provisions of this chapter, a sales tax shall be imposed on the sale
8 in any retail store of any food product that has limited nutritional value.