

HOUSE No. 2683

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to sales tax exemptions..

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 striking out the first paragraph and
3 inserting in place thereof the following paragraph:-

4 Sales of food for human consumption. "Food" includes whole grain cereals, vegetables,
5 fruits, beans, nuts, and seeds. "Food" does not include alcoholic beverages as defined in chapter
6 138 except as hereinafter provided, medicines, tonics and preparations in liquid, powdered,
7 granular, tablet, capsule, lozenge and pill form sold as dietary supplements or adjuncts. "Food"
8 does not include meals consisting of any of the items defined as food in this paragraph for
9 consumption on or off the premises where sold.

10 SECTION 2. Said subsection (h) of said section 6 of said chapter 64H is hereby further
11 amended by striking out, in line 89, the words "or food products".

12 SECTION 3. Said subsection (h) of said section 6 of said chapter 64H is hereby further
13 amended by striking out, in lines 97-98, the words "food products".