

HOUSE No. 2796

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act to authorize a local option excise on the sale of meals..

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. Chapter 64H of the General Laws is hereby amended by inserting after
2 section 2 the following section:-

3 SECTION 1. Section 2B. Any city or town which accepts the provisions of this section
4 may impose a local excise tax, as provided in this chapter, upon the sale of meals, as defined in
5 this chapter, of not more than 3 percent of the total price of the meal. The local excise tax
6 imposed under this section shall be paid by the vendor to the commissioner at the same time and
7 in the same manner as the excise tax due the commonwealth. All sums received by the
8 commissioner under this section as excise, penalties or forfeitures, interest, cost of suit and fines
9 shall at least quarterly be distributed, credited and paid by the state treasurer upon certification of
10 the commissioner to each city or town that has adopted the provisions of this section in
11 proportion to the amount of such sums received from the sale of meals in each such city or town.
12 This section shall only take effect in a city or town accepting the provisions of this section by a
13 majority vote of the city council with the approval of the mayor, in the case of a city with a Plan
14 A, Plan B or Plan F charter, by a majority vote of the city council, in the case of a city with a

15 Plan C, Plan D or Plan E charter, by a majority vote of the annual town meeting or a special town
16 meeting called for that purpose, in the case of a municipality with a
17 town meeting form of government; or by a majority of the town council, in the case of a
18 municipality with a town council form of government. The provisions of this section shall take
19 effect on the first day of the first calendar month following such acceptance; provided further,
20 that if such day is less than 15 days after such acceptance it shall take effect on the first day of
21 the second calendar month following such acceptance. The city or town, in accepting this
22 section, may not revoke or reimpose the local excise tax provided for in this section more often
23 than once in any 12 month period.