

**HOUSE . . . . . No. 3751**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relative to a local options meals 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 Chapter 64H of the General Laws, as appearing in the 2006 Official Edition, is hereby  
2 amended by adding the following new section:-

3 Section 2A. Any city or town which accepts the provisions of this section shall be  
4 authorized to impose a local sales tax upon the sale of restaurant meals originating within such  
5 city or town by any vendor at a rate of two percent of the gross receipts of such vendor from the  
6 sale of restaurant meals. No excise shall be imposed if the service is exempt under the provisions  
7 of section six of this chapter. The vendor shall pay the local sales tax imposed under the  
8 provisions of this section to the commissioner at the same time and in the same manner as the  
9 sales tax due the commonwealth. All sums received by the commissioner under this section as  
10 sales, penalties or forfeitures, interest, costs of suit and fines shall at least quarterly be  
11 distributed, credited and paid by the state treasurer upon certification of the commissioner to  
12 each city or town that has adopted the provisions of this section in proportion to the amount of  
13 such sums received from the sales of services in each such city or town. This section shall only  
14 take effect in a city or town accepting the provisions of this section by a majority vote of the city

15 council with the approval of the mayor, in the case of a city with a Plan A, Plan B, or Plan F  
16 charter; by a majority vote of the city council, in the case of a city with a Plan C, Plan D, or Plan  
17 E charter; by a majority vote of the annual town meeting or a special meeting called for the  
18 purpose, in the case of a municipality with a town meeting form of government; or by a majority  
19 vote of the town council, in the case of a municipality with a town council form of government.  
20 The provisions of this section shall take effect on the first day of the calendar quarter following  
21 thirty days after such acceptance, or on the first day of such later calendar quarter as the city or  
22 town may designate.

23           The commissioner of the department of revenue shall make available to any city or town  
24 requesting such information the total amount of sales tax collected in the preceding fiscal year in  
25 the city or town requesting the information.