

SENATE No. 1329

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to a local option 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 SECTION 1. Chapter 64H of the General Laws is hereby amended by inserting after
2 section 2 the following section:- Section 2B. Any city or town which accepts the provisions of
3 this section may impose a local excise tax, as provided in this chapter, upon the sale of meals, as
4 defined in this chapter, of not more than 3 per cent of the total price of the meal. The local
5 excise tax imposed under this section shall be paid by the vendor to the commissioner at the
6 same time and in the same manner as the excise tax due the commonwealth. All sums received
7 by the commissioner under this section as excise, penalties or forfeitures, interest, costs of suit
8 and fines shall at least quarterly be distributed, credited and paid by the state treasure upon
9 certification of the commissioner to each city or town that has adopted the provisions of this
10 section in proportion to the amount of such sums received from the sale of meals in each such
11 city or town. This section shall only take effect in a city or town accepting the provisions of this
12 section by a majority vote of the city council with the approval of the mayor, in the case of a city
13 with a Plan A, Plan B, or Plan F charter, by a majority vote of the city council, in the case of a
14 city with a Plan C, Plan D, or Plan E charter, by a majority vote of the annual town meeting or a

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