

SENATE No. 1467

The Commonwealth of Massachusetts

PRESENTED BY:

Brian A. Joyce, (BY REQUEST)

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the local option meals excise.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Brian A. Joyce

Norfolk, Bristol and Plymouth

Judith Gangel

18 Harris Street

SENATE No. 1467

By Mr. Joyce (by request), a petition (accompanied by bill, Senate, No. 1467) of Brian A. Joyce for legislation relative to the local option meals excise. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to the local option meals excise.

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. Section 2 (a) of chapter 64L of the General Laws is hereby
2 amended by striking it in its entirety and replacing it with the following new Section:-

3 “Section 2 (a) A city or town which accepts this section in the manner provided in section
4 4 of chapter 4 may impose a local sales tax upon the sale of the restaurant meals originating
5 within the city or town by a vendor at a rate of .75 per cent of the gross receipts of the vendor
6 from the sale of restaurant meals except that such city or town may choose to exclude from the
7 levy of the .75 per cent local sales tax those meals in which instances the vendor is any business
8 identified and commonly known as a supermarket or grocery store of any size and where there is
9 no seating available for purchasers to consume those meals on site. No excise shall be imposed
10 if the sale is exempt under section 6 of chapter 64H. The vendor shall pay the local sales tax
11 imposed under this section to the commissioner at the same time and in the same manner as the
12 sales tax due to the commonwealth.”

13 SECTION 2. This act shall take effect upon its passage.