

HOUSE No. 2654

The Commonwealth of Massachusetts

PRESENTED BY:

Marc T. Lombardo

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 meals tax holiday.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Marc T. Lombardo</i>	<i>22nd Middlesex</i>	<i>1/17/2013</i>

HOUSE No. 2654

By Mr. Lombardo of Billerica, a petition (accompanied by bill, House, No. 2654) of Marc T. Lombardo for legislation to annually suspend the imposition of the meals tax, so-called, from March 20 to 26, inclusive. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2998 OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act relative to the meals tax holiday.

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. Notwithstanding any general or special law to the contrary, for the days of
2 March 24-28, of each year, inclusive, the tax imposed upon meals pursuant to chapter 64H of
3 the General Laws, as most recently amended by section 157 of chapter 27 of the Acts of 2009,
4 shall be suspended.

5 Section 2. Notwithstanding any general or special law to the contrary, for the days of
6 March 24-28, of each year, a restaurant in the commonwealth shall not add to the sales price or
7 collect from a customer an excise upon sales of meals. The commissioner of revenue shall not
8 require any restaurant to collect and pay excise upon sales of meals purchased on March 24-28,
9 of each year. An excise erroneously or improperly collected during the days of March 24-28, of
10 each year, shall be remitted to the department of revenue.

11 Section 3. Reporting requirements imposed upon restaurants by law or regulation,
12 including, but not limited to, the requirements for filing returns required by chapter 62C of the
13 General Laws, shall remain in effect for sales on the days of March 24-28, of each year.

14 Section 4. On or before December 31, of each year, the commissioner of revenue shall
15 certify to the comptroller the amount of sales tax forgone, as well as new revenue raised from
16 person and corporate income taxes and other sources, pursuant to this Act. The commissioner

17 shall file a report with the joint committee on revenue and the house and senate committees on
18 ways and means detailing by fund the amounts under general and special laws governing the
19 distribution of revenues under Chapter 64H of the General Laws which would have been
20 deposited in each fund, without this act.

21 Section 5. The commissioner of revenue shall issue instructions or forms, or promulgate
22 rules or regulations, necessary for the implementation of this act.

23 Section 6. No part of this act shall affect the provisions of chapter 64L of the General
24 Laws, as most recently added by section 60 of chapter 27 of the acts of 2009.