SENATE DOCKET, NO. 67 FILED ON: 1/10/2013

SENATE . . . . . No. 1374

The Commonwealth of Massachusetts

PRESENTED BY:

Michael O. Moore

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 establishing a meals tax holiday.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Michael O. Moore	*Second Worcester*
Michael R. Knapik	*Second Hampden and Hampshire*
Keiko M. Orrall	*12th Bristol*
Eileen M. Donoghue	*First Middlesex*
James E. Timilty	*Bristol and Norfolk*
Paul K. Frost	*7th Worcester*
John P. Fresolo	*16th Worcester*
Brian A. Joyce	*Norfolk, Bristol and Plymouth*
Bruce E. Tarr	*First Essex and Middlesex*
Angelo L. D'Emilia	*8th Plymouth*

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SENATE . . . . . No. 1374

By Mr. Michael O. Moore, a petition (accompanied by bill, Senate, No. 1374) of Michael O. Moore, Michael R. Knapik, Keiko M. Orrall, Eileen M. Donoghue and other members of the General Court for legislation to establish a meals tax holiday. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1528* OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act establishing a 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:

SECTION 1. Notwithstanding any general or special law to the contrary, for the days of March 24 through 28, 2013, an excise tax shall not be imposed upon meals purchased in restaurants, as those terms are defined in section 6 of chapter 64H of the General Laws, as appearing in the 2010 Official Edition.

SECTION 2. Notwithstanding any general or special law to the contrary, for the days of March 24 through 28, 2013, a restaurant in the commonwealth shall not add to the sales price or collect from a customer an excise upon sales of meals. The commissioner of revenue shall not require any restaurant to collect and pay excise upon sales of meals purchased on March 24 through 28, 2013. An excise erroneously or improperly collected during the days of March 24 through 28, 2013 shall be remitted to the department of revenue.

SECTION 3. Reporting requirements imposed upon restaurants by law or regulation, including, but not limited to, the requirements for filing returns required by chapter 62C of the General Laws, shall remain in effect for sales on the days of March 24 through 28, 2013.

SECTION 4. The commissioner of revenue shall issue instructions or forms, or promulgate rules or regulations, necessary for the implementation of this act.

16 SECTION 5. Eligible sales of meals purchased in restaurants are restricted to March 24
17 through 28, 2013.

18 SECTION 6. Notwithstanding sections 1 through 6, this Act shall not be applicable to
19 the local option meals excise tax under section 1 through 6 of chapter 64L of the General Laws,
20 as appearing in the 2010 Official Edition, which shall remain in full force and effect on March 24
21 through 28, 2013.