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# The Commonwealth of Massachusetts

### PRESENTED BY:

## Kay Khan, (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 sales tax exemptions.

### PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
David Snieckus	99 Crescent Street Newton, MA 02466	1/14/2015

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By Ms. Khan of Newton (by request), a petition (accompanied by bill, House, No. 2574) of David Snieckus relative to sales tax exemptions. Revenue.

## The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court (2015-2016)

An Act relative to sales tax exemptions.

*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. Subsection (h) of section 6 of chapter 64H of the General Laws, as
2	appearing in the 2006 Official Edition, is hereby amended by striking out the first paragraph and
3	inserting in place thereof the following paragraph:-
4	Sales of food for human consumption. "Food" includes whole grain cereals, vegetables,
5	fruits, beans, nuts, and seeds. "Food" does not include alcoholic beverages as defined in chapter
6	138 except as hereinafter provided, medicines, tonics and preparations in liquid, powdered,
7	granular, tablet, capsule, lozenge and pill form sold as dietary supplements or adjuncts. "Food"
8	does not include meals consisting of any of the items defined as food in this paragraph for
9	consumption on or off the premises where sold.
10	SECTION 2. Said subsection (h) of said section 6 of said chapter 64H is hereby further
11	amended by striking out, in line 89, the words "or food products".

- 12 SECTION 3. Said subsection (h) of said section 6 of said chapter 64H is hereby further
- 13 amended by striking out, in lines 97-98, the words "food products".