

HOUSE No. 3497

The Commonwealth of Massachusetts

PRESENTED BY:

Cory Atkins

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 sales tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Cory Atkins</i>	<i>14th Middlesex</i>	<i>1/15/2015</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>	<i>12/30/2019</i>
<i>Aaron Vega</i>	<i>5th Hampden</i>	<i>12/30/2019</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>	<i>12/30/2019</i>

HOUSE No. 3497

By Ms. Atkins of Concord, a petition (accompanied by bill, House, No. 3497) of Cory Atkins and others relative to the sales tax on certain food products. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to the sales 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. Section 6 of chapter 64H of the General Laws, as appearing in the 2012
2 Official Edition, is hereby amended by striking out, in line 77, the following words:- , soft
3 drinks.

4 SECTION 2. Said section 6 of said chapter 64H, as so appearing, is hereby further
5 amended by striking out, in line 78, the following words:- , candy and confectionary.

6 SECTION 3. Subsection (h) of said section 6 of said chapter 64H, as so appearing, is
7 hereby amended by inserting after the second sentence the following sentence:- “Food products”
8 does not include: (i) candy or confectionary, (ii) soft drinks, sodas or beverages that are
9 ordinarily dispensed at soda fountains or in connection therewith, other than coffee, tea or cocoa,
10 or (iii) fruit drinks that contain less than 70 per cent natural fruit juices.