SENATE DOCKET, NO. 543 FILED ON: 1/15/2015

SENATE . . . . . No. 225

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*
Jose F. Tosado	*9th Hampden*
David K. Muradian, Jr.	*9th Worcester*
Leah Cole	*12th Essex*
Timothy R. Whelan	*1st Barnstable*
Timothy R. Madden	*Barnstable, Dukes and Nantucket*
Bruce E. Tarr	*First Essex and Middlesex*
Paul K. Frost	*7th Worcester*
Aaron Vega	*5th Hampden*

SENATE DOCKET, NO. 543 FILED ON: 1/15/2015

SENATE . . . . . No. 225

By Mr. Moore, a petition (accompanied by bill, Senate, No. 225) of Michael O. Moore, Jose F. Tosado, Leah Cole, Timothy R. Whelan and other members of the General Court for legislation to establish a meals tax holiday. Economic Development and Emerging Technologies.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1374* OF 2013-2014.]

The Commonwealth of Massachusetts

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

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 22 through 26, 2015, 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 2014 Official Edition.

SECTION 2. Notwithstanding any general or special law to the contrary, for the days of March 22 through 26, 2015, 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 22 through 26, 2015 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 through 28, 2015.

14 SECTION 4. The commissioner of revenue shall issue instructions or forms, or
15 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 22
17 through 26, 2015.

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 2014 Official Edition, which shall remain in full force and effect on March 22
21 through 26, 2015.