## HOUSE <br> 

## $\mathbb{T h e} \mathbb{C o m m o n m e a l t h ~ o f ~} \mathfrak{f l a s s a c h u s e t t s}$

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 of candy and soda.

> PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
| :--- | :--- | :--- |
| Cory Atkins | 14th Middlesex | $1 / 19 / 2017$ |
| Sonia Chang-Diaz | Second Suffolk | $2 / 2 / 2017$ |
| Michelle M. DuBois | 10th Plymouth | $2 / 1 / 2017$ |
| Jonathan Hecht | 29th Middlesex | $1 / 27 / 2017$ |
| Kay Khan | 1lth Middlesex | $1 / 27 / 2017$ |
| Jason M. Lewis | Fifth Middlesex | $1 / 25 / 2017$ |
| Aaron Vega | 5th Hampden | $1 / 26 / 2017$ |
| Chris Walsh |  | $2 / 3 / 2017$ |

## HOUSE . . . . . . . . . . . . . . . No. 1468

By Ms. Atkins of Concord, a petition (accompanied by bill, House, No. 1468) of Cory Atkins and others relative to the sales tax of candy and soda. Revenue.

# $\mathbb{T h e} \mathbb{C o m m o n m e a l t h ~ o f ~} \mathfrak{A l l a s s a c h u s e t t s}$ 

In the One Hundred and Ninetieth General Court
(2017-2018)

An Act relative to the sales tax of candy and soda.

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

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

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

