

HOUSE No. 4062

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, December 11, 2017.

The committee on Revenue to whom were referred the petition (accompanied by bill, Senate, No. 1493) of Michael J. Barrett, Jason M. Lewis and Chris Walsh for legislation to remove the sales tax exemption for soft drinks and the petition (accompanied by bill, House, No. 1468) of Cory Atkins and others relative to the sales tax of candy and soda, reports recommending that the accompanying bill (House, No. 4062) ought to pass.

For the committee,

JAY R. KAUFMAN.

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

An Act relative to the sales tax exemption for soda.

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 2016
2 Official Edition, is hereby amended by striking out, in lines 93-94, the words “soft drinks,”.

3 SECTION 2. Subsection (h) of said section 6 of said chapter 64H, as so appearing, is
4 hereby amended by inserting after the second sentence the following sentence:- “Food products”
5 does not include: (i) soft drinks, sports drinks or energy drinks; (ii) fruit or vegetable drinks that
6 contain less than 70 per cent natural fruit or vegetable juices; or (iii) syrups or powders that are
7 intended to be combined with water for consumption and that, when combined with water as
8 directed, would create a beverage that would have been taxable under clause (i) or (ii).