

HOUSE No. 4212

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, February 8, 2018.

The committee on Revenue to whom was referred the petition (accompanied by bill, Senate, No. 1559) of Jason M. Lewis, Sheila C. Harrington, Mathew Muratore and Thomas J. Calter for legislation to authorize cities and towns to increase the local tax rate on meals, reports recommending that the accompanying bill (House, No. 4212) ought to pass [Representative Garry of Dracut dissents].

For the committee,

JAY R. KAUFMAN.

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

An Act authorizing cities and towns to increase the local tax rate on meals.

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 2 of chapter 64L of the General Laws, as appearing in the 2016 Official Edition,
2 is hereby amended by striking out subsection (a) and inserting in place thereof the following
3 subsection:-

4 (a) A city or town which accepts this section in the manner provided in section 4 of
5 chapter 4 may impose a local sales tax upon the sale of restaurant meals originating within the
6 city or town by a vendor at a rate no less than 0.75 per cent and no greater than 1.5 per cent of
7 the gross receipts of the vendor from the sale of restaurant meals. No excise shall be imposed if
8 the sale is exempt under section 6 of chapter 64H. The vendor shall pay the local sales tax
9 imposed under this section to the commissioner at the same time and in the same manner as the
10 sales tax due to the commonwealth.