

HOUSE No. 2400

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce J. Ayers

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 exempting certain fraternal organizations from the tax of sales of alcoholic beverages.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>	<i>1/9/2019</i>

HOUSE No. 2400

By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 2400) of Bruce J. Ayers that certain fraternal organizations be exempt from the tax on the sale of alcoholic beverages. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1476 OF 2017-2018.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-First General Court
(2019-2020)

An Act exempting certain fraternal organizations from the tax of sales of alcoholic beverages.

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 one of Chapter 63A of the General Laws is hereby amended by
2 inserting in line 9 after the words “veterans organizations” the following phrase:— “or other
3 fraternal organization”.

4 Chapter 63A of the General Laws is hereby further amended by inserting the following
5 section:—

6 Section 6. Section 2 shall not apply to sales of alcoholic beverages made to members of
7 the organization and their guests if such beverages are served in a lounge or similar area which is
8 reserved for the exclusive use of such members and guests and which is not otherwise available
9 for use or hire by the general public. Said section 2 shall also not be effective when sales of

10 alcoholic beverages are made at special events, gatherings, dinners and ceremonies of the
11 organization if such sales are made in a lounge or similar area that is ordinarily available for use
12 or hire by the general public; provided that the only attendees are members and their duly
13 qualified guests.