

**HOUSE . . . . . No. 2821**

---

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>2/1/2021</i>

**HOUSE . . . . . No. 2821**

By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 2821) 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. 2400 OF 2019-2020.]

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Second General Court  
(2021-2022)**

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.