HOUSE No. 2952

The Commonwealth of Massachusetts

PRESENTED BY:

Daniel J. Hunt

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 veterans' organizations from state and local meals tax.

PETITION OF:

NAME:DISTRICT/ADDRESS:DATE ADDED:Daniel J. Hunt13th Suffolk2/16/2021

HOUSE No. 2952

By Mr. Hunt of Boston, a petition (accompanied by bill, House, No. 2952) of Daniel J. Hunt relative to exempting certain veterans' organizations from state and local meals tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION SEE HOUSE, NO. 2508 OF 2019-2020.]

The Commonwealth of Massachusetts

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

An Act exempting veterans' organizations from state and local meals tax.

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 6 of chapter 64H of the General Laws, as appearing in the 2014 Official Edition,
- 2 is hereby amended by inserting after the figure "fifteen", in line 434, the following words:-; and
- 3 meals served by a veterans' organization; provided, that the meals are: (i) furnished without
- 4 charge, (ii) served at a potluck event, as defined in section 328A of section 94; (iii) served at
- 5 price equal to the cost of the component food; or (iv) served by a veterans' organization for
- 6 which the sale of meals accounts for less than 20 per cent of the veterans' organization annual
- 7 revenue.