

**HOUSE . . . . . No. 5417**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Bradley H. Jones, Jr. and Brendan P. Crighton***

*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 authorizing the town of Lynnfield to impose a local sales tax upon restaurant meals originating within the town.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>5/5/2026</i>
<i>Brendan P. Crighton</i>	<i>Third Essex</i>	<i>5/5/2026</i>

**HOUSE . . . . . No. 5417**

By Representative Jones of North Reading and Senator Crighton, a joint petition (accompanied by bill, House, No. 5417) of Bradley H. Jones, Jr. and Brendan P. Crighton (by vote of the town) that the town of Lynnfield be authorized to impose a local sales tax upon restaurant meals originating within said town. Revenue. [Local Approval Received.]

**The Commonwealth of Massachusetts**

In the One Hundred and Ninety-Fourth General Court  
(2025-2026)

An Act authorizing the town of Lynnfield to impose a local sales tax upon restaurant meals originating within the town.

*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. Notwithstanding section 2(a) of chapter 64L of the General Laws or any  
2 other general or special law to the contrary, the town of Lynnfield may impose a local sales tax  
3 upon the sale of restaurant meals originating within the town by a vendor at a rate of 1.5 per cent  
4 of the gross receipts of the vendor from the sale of restaurant meals. No excise shall be imposed  
5 if the sale is exempt under section 6 of chapter 64H. The vendor shall pay the local sales tax  
6 imposed under this section to the commissioner at the same time and in the same manner as the  
7 sales tax due to the commonwealth.

8 SECTION 2. This act shall take effect upon its passage.