

**HOUSE . . . . . No. 1468**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Cory Atkins*

*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 relative to the sales tax of candy and soda.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Cory Atkins</i>	<i>14th Middlesex</i>
<i>Sonia Chang-Diaz</i>	<i>Second Suffolk</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>
<i>Aaron Vega</i>	<i>5th Hampden</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>

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By Ms. Atkins of Concord, a petition (accompanied by bill, House, No. 1468) of Cory Atkins and others relative to the sales tax of candy and soda. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act relative to the sales tax of candy and soda.

*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 6 of chapter 64H of the General Laws, as appearing in the 2012  
2 Official Edition, is hereby amended by striking out, in line 77, the following words:- , soft  
3 drinks.

4           SECTION 2. Said section 6 of said chapter 64H, as so appearing, is hereby further  
5 amended by striking out, in line 78, the following words:- , candy and confectionary.

6           SECTION 3. Subsection (h) of said section 6 of said chapter 64H, as so appearing, is  
7 hereby amended by inserting after the second sentence the following sentence:- “Food products”  
8 does not include: (i) candy or confectionary, (ii) soft drinks, sodas or beverages that are  
9 ordinarily dispensed at soda fountains or in connection therewith, other than coffee, tea or cocoa,  
10 or (iii) fruit drinks that contain less than 70 per cent natural fruit juices.