

HOUSE No. 2596

The Commonwealth of Massachusetts

PRESENTED BY:

Marc T. Lombardo

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 meals tax holiday.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Marc T. Lombardo</i>	<i>22nd Middlesex</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>
<i>Geoff Diehl</i>	<i>7th Plymouth</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Leah Cole</i>	<i>12th Essex</i>
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>
<i>James J. Lyons, Jr.</i>	<i>18th Essex</i>
<i>Stephen L. DiNatale</i>	<i>3rd Worcester</i>

HOUSE No. 2596

By Mr. Lombardo of Billerica, a petition (accompanied by bill, House, No. 2596) of Marc T. Lombardo and others relative to establishing a meals tax holiday. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2654 OF 2013-2014.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to the meals tax holiday.

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 any general or special law to the contrary, for the days of
2 March 22-27, 2015, inclusive, the tax imposed upon meals pursuant to chapter 64H of the
3 General Laws, as most recently amended by section 157 of chapter 27 of the Acts of 2009, shall
4 be suspended.

5 Section 2. Notwithstanding any general or special law to the contrary, for the days of
6 March 22-27, 2015, inclusive, a restaurant in the commonwealth shall not add to the sales price
7 or collect from a customer an excise upon sales of meals. The commissioner of revenue shall not
8 require any restaurant to collect and pay excise upon sales of meals purchased on March 22-27,
9 2015, inclusive. An excise erroneously or improperly collected during the days of March 22-27,

10 2015, inclusive, shall be remitted to the department of revenue. Any city or town which
11 imposes a local option meals tax may still collect that tax during these dates.

12 Section 3. Reporting requirements imposed upon restaurants by law or regulation,
13 including, but not limited to, the requirements for filing returns required by chapter 62C of the
14 General Laws, shall remain in effect for sales on the days of March 22-27, 2015, inclusive.

15 Section 4. On or before December 31, of each year, the commissioner of revenue shall
16 certify to the comptroller the amount of sales tax forgone, as well as new revenue raised from
17 person and corporate income taxes and other sources, pursuant to this Act. The commissioner
18 shall file a report with the joint committee on revenue and the house and senate committees on
19 ways and means detailing by fund the amounts under general and special laws governing the
20 distribution of revenues under Chapter 64H of the General Laws which would have been
21 deposited in each fund, without this act.

22 Section 5. The commissioner of revenue shall issue instructions or forms, or promulgate
23 rules or regulations, necessary for the implementation of this act.

24 Section 6. No part of this act shall affect the provisions of chapter 64L of the General
25 Laws, as most recently added by section 60 of chapter 27 of the acts of 2009.

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