

HOUSE No. 3812

The Commonwealth of Massachusetts

PRESENTED BY:

Patricia A. Haddad

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 passage of the accompanying:

An Act to exempt over-the-counter medicinals and dietary supplements from the sales tax.

PETITION OF:

NAME:

Patricia A. Haddad

DISTRICT/ADDRESS:

5th Bristol

HOUSE No. 3812

By Mrs. Haddad of Somerset, a petition (subject to Joint Rule 12) of Patricia A. Haddad for legislation to exempt non-prescription or over-the-counter drugs and medicines from the sales tax. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act to exempt over-the-counter medicinals and dietary supplements from the sales 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 1. Paragraph (h) of Section 6 of Chapter 64 of the General Laws, as appearing
2 in the 2012 Official Edition, is hereby amended by striking out the third sentence, and replacing
3 it with the following: “Food products” does not include alcoholic beverages as defined in
4 chapter one hundred and thirty-eight except as hereinafter provided.”

5 SECTION 2. Section 6 of Chapter 64 of the General Laws, as appearing in the 2012
6 Official Edition, is hereby amended by adding at the end the following section: “(yy) Sales of
7 non-prescription or over-the-counter drugs, or medicines, tonics and preparations in liquid,
8 powdered, granular, tablet, capsule, lozenge and pill form sold as dietary supplements or
9 adjuncts.”