

**HOUSE . . . . . No. 4062**

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
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An Act relative to the sales tax exemption for 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 2016  
2 Official Edition, is hereby amended by striking out, in lines 93-94, the words “soft drinks,”.

3           SECTION 2. Subsection (h) of said section 6 of said chapter 64H, as so appearing, is  
4 hereby amended by inserting after the second sentence the following sentence:- “Food products”  
5 does not include: (i) soft drinks, sports drinks or energy drinks; (ii) fruit or vegetable drinks that  
6 contain less than 70 per cent natural fruit or vegetable juices; or (iii) syrups or powders that are  
7 intended to be combined with water for consumption and that, when combined with water as  
8 directed, would create a beverage that would have been taxable under clause (i) or (ii).