

SENATE No. 1559

The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis

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 to authorize cities and towns to increase the local tax rate on meals.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>	<i>2/1/2017</i>
<i>Mathew Muratore</i>	<i>1st Plymouth</i>	<i>2/3/2017</i>
<i>Thomas J. Calter</i>	<i>12th Plymouth</i>	<i>2/3/2017</i>

SENATE No. 1559

By Mr. Lewis, a petition (accompanied by bill, Senate, No. 1559) of Jason M. Lewis, Sheila C. Harrington, Mathew Muratore and Thomas J. Calter for legislation to authorize cities and towns to increase the local tax rate on meals. Revenue.

The Commonwealth of Massachusetts

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

An Act to authorize cities and towns to increase the local tax rate on meals.

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 2 of chapter 64L of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by striking the first paragraph and inserting in place thereof
3 the following paragraph:-

4 (a) A city or town which accepts this section in the manner provided in section 4 of
5 chapter 4 may impose a local sales tax upon the sale of restaurant meals originating within the
6 city or town by a vendor at a rate of .75 per cent or 1.5 per cent of the gross receipts of the
7 vendor from the sale of restaurant meals. No excise shall be imposed if the sale is exempt under
8 section 6 of chapter 64H. The vendor shall pay the local sales tax imposed under this section to
9 the commissioner at the same time and in the same manner as the sales tax due to the
10 commonwealth.