

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Peter v. Kocot

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 bill:

An Act to authorize a local option excise on the sale of meals.

PETITION OF:

NAME:

Peter v. Kocot

DISTRICT/ADDRESS:

1st Hampshire

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2994 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT TO AUTHORIZE A LOCAL OPTION EXCISE ON THE SALE OF 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. Chapter 64H of the General Laws is hereby amended by inserting after
2 section 2 the following section: -

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4 SECTION 1. Section 2B. Any city or town which accepts the provisions of this
5 section may impose a local excise tax, as provided in this chapter, upon the sale of
6 meals, as defined in this chapter, of not more than 3 percent of the total price of
7 the meal. The local excise tax imposed under this section shall be paid by the
8 vendor to the commissioner at the same time and in the same manner as the
9 excise tax due the commonwealth. All sums received by the commissioner under
10 this section as excise, penalties or forfeitures, interest, cost of suit and fines shall at
11 least quarterly be distributed, credited and paid by the state treasurer upon
12 certification of the commissioner to each city or town that has adopted the

13 provisions of this section in proportion to the amount of such sums received from
14 the sale of meals in each such city or town. This section shall only take effect in a
15 city or town accepting the provisions of this section by a majority vote of the city
16 council with the approval of the mayor, in the case of a city with a Plan A, Plan B or
17 Plan F charter, by a majority vote of the city council, in the case of a city with a
18 Plan C, Plan D or Plan E charter, by a majority vote of the annual town meeting or a
19 special town meeting called for that purpose, in the called-for purpose, in the case
20 of a municipality with a town meeting form of government; or by a majority of the
21 town council, in the case of a municipality with a town council form of government.
22 The provisions of this section shall take effect on the first day of the first calendar
23 month following such acceptance; provided further, that if such day is less than 15
24 days after such acceptance it shall take effect on the first day of the second
25 calendar month following such acceptance. The city or town, in accepting this
26 section, may not revoke or reimpose the local excise tax provided for in this section
27 more often than once in any 12 month period.

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