

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Angelo M. Scaccia

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 relative to a local options meals tax.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Angelo M. Scaccia

14th Suffolk

Thomas M. Menino

Mayor, City of Boston

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO A LOCAL OPTIONS MEALS 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 Chapter 64H of the General Laws, as appearing in the 2006 Official Edition, is hereby amended
2 by adding the following new section:-

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4 Section 2A. Any city or town which accepts the provisions of this section shall be authorized to impose a
5 local sales tax upon the sale of restaurant meals originating within such city or town by any vendor at a
6 rate of two percent of the gross receipts of such vendor from the sale of restaurant meals. No excise
7 shall be imposed if the service is exempt under the provisions of section six of this chapter. The vendor
8 shall pay the local sales tax imposed under the provisions of this section to the commissioner at the
9 same time and in the same manner as the sales tax due the commonwealth. All sums received by the
10 commissioner under this section as sales, penalties or forfeitures, interest, costs of suit and fines shall at
11 least quarterly be distributed, credited and paid by the state treasurer upon certification of the
12 commissioner to each city or town that has adopted the provisions of this section in proportion to the
13 amount of such sums received from the sales of services in each such city or town. This section shall only
14 take effect in a city or town accepting the provisions of this section by a majority vote of the city council
15 with the approval of the mayor, in the case of a city with a Plan A, Plan B, or Plan F charter; by a majority
16 vote of the city council, in the case of a city with a Plan C, Plan D, or Plan E charter; by a majority vote of
17 the annual town meeting or a special meeting called for the purpose, in the case of a municipality with a
18 town meeting form of government; or by a majority vote of the town council, in the case of a
19 municipality with a town council form of government. The provisions of this section shall take effect on
20 the first day of the calendar quarter following thirty days after such acceptance, or on the first day of
21 such later calendar quarter as the city or town may designate.

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23 The commissioner of the department of revenue shall make available to any city or town requesting
24 such information the total amount of sales tax collected in the preceding fiscal year in the city or town
25 requesting the information.

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