

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Rosenberg, Stan (SEN)

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 option meals tax.

PETITION OF:

| | |
|-----------------------|------------------------|
| NAME: | DISTRICT/ADDRESS: |
| Rosenberg, Stan (SEN) | Hampshire and Franklin |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01790 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO A LOCAL OPTION 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 SECTION 1. Chapter 64H of the General Laws is hereby amended by inserting after section 2
2 the following section:-

3 Section 2B. Any city or town which accepts the provisions of this section may impose a local excise tax,
4 as provided in this chapter, upon the sale of meals, as defined in this chapter, of not more than 3 per cent
5 of the total price of the meal. The local excise tax imposed under this section shall be paid by the vendor
6 to the commissioner at the same time and in the same manner as the excise tax due the commonwealth.
7 All sums received by the commissioner under this section as excise, penalties or forfeitures, interest, costs
8 of suit and fines shall at least quarterly be distributed, credited and paid by the state treasure upon
9 certification of the commissioner to each city or town that has adopted the provisions of this section in
10 proportion to the amount of such sums received from the sale of meals in each such city or town. This
11 section shall only take effect in a city or town accepting the provisions of this section by a majority vote
12 of the city council with the approval of the mayor, in the case of a city with a Plan A, Plan B, or Plan F
13 charter, by a majority vote of the city council, in the case of a city with a Plan C, Plan D, or Plan E
14 charter, by a majority vote of the annual town meeting or a special meeting called for that purpose, in the
15 called-for purpose, in the case of a municipality with a town meeting form of government; or by a
16 majority of the town council, in the case of a municipality with a town form of government. The
17 provisions of this section shall take effect on the first day of the first calendar month following days after
18 such acceptance; provided further that if such day is at least 15 days after such acceptance; and provided

19 further, that if such day is less than 15 days after such acceptance, it shall take effect on the first day of the
20 second calendar month following such acceptance. The city or town, in accepting this section, may not
21 revoke or re-impose the local excise tax provided for in this section more often than once in any 12-month
22 period.