

HOUSE No. 985

By Mr. Gibbons of Stoneham, petition of Charles Gibbons for legislation to amend the law in respect to the excise upon charges for meals. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Seven.

AN ACT AMENDING THE LAW IN RESPECT TO THE EXCISE UPON CHARGES FOR 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 2 of chapter 64B of the General Laws, as
2 amended by section 2 of chapter 663 of the acts of
3 1945 and by section 2 of chapter 326 of the acts of
4 1946, is hereby further amended by adding the follow-
5 ing after the word "meals":—excluding therefrom
6 any and all charges for alcoholic beverages but, — so
7 as to read:— There is hereby levied and there shall
8 be collected and paid a tax equivalent to five per cent
9 of the amount charged for all meals, excluding there-
10 from any and all charges for alcoholic beverages but
11 including cover and other charges, if any, for which
12 the purchaser is charged as a total one dollar or more,
13 wherever furnished within the commonwealth. The
14 commissioner shall prescribe the method of deter-

15 mining the portion of an entire charge which is appli-
16 cable to meals in the event that such entire charge
17 is in part for meals and in part for lodging or any
18 other item or service. The excise shall be paid by the
19 taxpayer to the commissioner at the time and in the
20 manner hereinafter provided.