
Accompanying the tenth recommendation of the Commissioner of Corporations and Taxation (House, No. 32). Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE KEEPING OF RECORDS AND THE
MAKING OF RETURNS IN CONNECTION WITH 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 1. Section 4 of chapter 64B of the General
2 Laws, as inserted by section 17 of chapter 729 of the
3 acts of 1941, is hereby amended by striking out the
4 first sentence and inserting in place thereof the follow-
5 ing sentence:—Every taxpayer shall keep such
6 records of all charges for meals and in such form as
7 the commissioner may require.

1 SECTION 2. Section 5 of said chapter 64B as in-
2 serted by section 17 of chapter 729 of the acts of 1941,
3 is hereby amended by striking out the first sentence
4 and inserting in place thereof the following sentence:
5 —Every taxpayer shall file with the commissioner a
6 return of his charges for meals, whether taxable or
7 non-taxable, for each calendar month.

