

HOUSE No. 1476

By Mr. Cahoon of Harwich, petition of Oscar J. Cahoon for legislation to regulate further the excise tax for meals. Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING THE EXCISE TAX 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 Chapter 64B is hereby amended by adding thereto
2 the following new section: —

3 *Section 11.* The excise tax imposed by this chapter
4 shall not apply to any meals furnished to boys and
5 girls while attending any summer camp where a
6 charge, in one sum, is made for all services rendered
7 by the owners or proprietors thereof by way of food,
8 lodging and instruction in games or sports.

