

By Mr. Kerr of Belmont, petition of James C. Gahan, Jr., relative to the collection of the excise on charges for meals. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Two.

AN ACT RELATIVE TO THE COLLECTION OF THE EXCISE
ON 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 6 of chapter 64B of the General Laws is
2 hereby amended by striking out, in line 5 of the clause
3 added by chapter 658 of the acts of 1948, the word
4 "one" and inserting in place thereof the word:—
5 five, — so that said clause will read as follows:—, and
6 shall abate to taxpayers making returns and payments
7 as required by this chapter, an amount equal to the
8 actual cost of tabulating and computing such excise
9 by the taxpayer, but not exceeding five per centum
10 of the excise so paid; provided, that no taxpayer shall
11 be entitled to receive any such abatement except in
12 accordance with such classification and regulations as
13 the commissioner may prescribe, and unless such tax-
14 payer shall, in addition to the return hereinabove re-
15 ferred to, have furnished to the commissioner any
16 further information required by him respecting such
17 return, to be set forth in such form and with such
18 verification as he may require and approve.

