

HOUSE No. 1521

By Mr. Anderson of Belmont, petition of Howard M. Strong for legislation to regulate further the excise upon charges for meals served to the public. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty.

AN ACT FURTHER REGULATING THE EXCISE UPON CHARGES FOR MEALS SERVED TO THE PUBLIC.

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 1 of chapter 64B of the General Laws is
2 hereby amended by striking out "including cover and other
3 charges", so as to read as follows:—Taxable charge,—any
4 amount charged for meals whenever furnished within the com-
5 monwealth, for which the purchaser is charged as a total one
6 dollar or more, except meals exempt under section two A.

1 SECTION 2. Section 2 of chapter 64B of the General Laws, as
2 most recently amended by section 77 of chapter 654 of the acts
3 of 1953, is hereby amended by striking out the phrase "including
4 cover and other charges, if any"—so as to read as follows:—

5 *Section 2.* There is hereby levied and there shall be collected
6 and paid a tax equivalent to five per cent of the amount charged
7 for all meals for which the purchaser is charged as a total one
8 dollar or more, wherever furnished within the commonwealth.
9 The state tax commission shall prescribe the method of deter-
10 mining the portion of an entire charge which is applicable to
11 meals in the event that such entire charge is in part for meals
12 and in part for lodging or any other item or service. The excise
13 shall be paid by the taxpayer to the commissioner at the time
14 and in the manner hereinafter provided.

The Constitution of the United States

As amended by the Thirteenth, Fourteenth, and Fifteenth Amendments

THE CONSTITUTION OF THE UNITED STATES OF AMERICA

We the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for the common defence, promote the general Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, do hereby adopt this Constitution for the United States of America.

ARTICLE I

SECTION 1

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

SECTION 2

The House of Representatives shall be composed of Members chosen every second Year by the People of the several States; and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

SECTION 3

The Senate of the United States shall be composed of two Senators from each State, chosen by the Legislature thereof, for a Term of six Years; and each Senator shall have the Qualifications requisite for Senators of the most numerous Branch of the State Legislature.

SECTION 4

The Times, Places and Manner of holding the Elections of Senators and Representatives, shall be prescribed in each State by the Legislature thereof; but the Congress may at any time by Law alter or amend such Regulations.

SECTION 5

The Congress shall have Power to regulate the Election and Term of Service of Senators and Representatives, and to make or alter such Regulations as they shall think proper.

SECTION 6

The Senators and Representatives before mentioned, and those from time to time elected and chosen in their stead, shall be privileged in all Cases, either in Debate or out of Debate, for Words spoken and Debates in Congress, not to be questioned in any Court of Law; and they shall in all Cases be privileged from Arrest, during their Attendance in Congress or in going to or coming from the same; and for all Speeches and Debates in Congress.

SECTION 7

All bills for raising Revenue shall originate in the House of Representatives; but the Senate may propose or concur with Amendments as to the Form of such Bills.

SECTION 8

The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States.

SECTION 9

The Migration or Importation of Persons, other than Indians, already existing in the United States, shall not be prohibited by any Law of the United States, until the Year 1808; but the Congress may at any time by Law prohibit the Importation of any such Persons, and the Congress may at any time extend the Term of the said Prohibition.