

HOUSE No. 2685

By Messrs. Hatch of Beverly and Simons of Montague, petition of Francis W. Hatch and other members of the House that meals served to students in certain schools and colleges be exempt from the meals tax. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Eight.

AN ACT FURTHER REGULATING MEALS EXEMPT FROM AN EXCISE.

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 2A of Chapter 64B of the General Laws is
2 hereby amended by striking out paragraph (e), inserted by Chapter
3 684 of the Acts of 1975 and inserting in place thereof the following
4 paragraph: —

5 (e) Meals furnished to students by public and private non-profit
6 primary and secondary schools and colleges.

1 SECTION 2. This act shall take effect as of July 1, 1978.

