

By Mr. Frye of Boston, petition of Maurice E. Frye, Jr., for legislation to provide that meals costing less than one dollar and fifty cents be exempt from the meals tax. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Seventy.

AN ACT PROVIDING THAT MEALS COSTING LESS THAN ONE DOLLAR AND FIFTY CENTS SHALL BE EXEMPT FROM THE MEALS TAX.

*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  
2 is hereby amended by striking out the paragraph defining  
3 "Taxable charge", as most recently amended by section 1 of  
4 chapter 627 of the acts of 1953, and inserting in place thereof  
5 the following paragraph:—

6 "Taxable charge", any amount charged for meals wherever  
7 furnished within the commonwealth, including cover and other  
8 charges, for which the purchaser is charged as a total one  
9 dollar and fifty cents or more, except meals exempt under sec-  
10 tion two A.

1 SECTION 2. The first sentence of section 2 of said chapter  
2 64B, as appearing in section 2 of chapter 326 of the acts of  
3 1946, is hereby amended by inserting after the word "dollar",  
4 in line 4, the words:—and fifty cents,—so as to read as fol-  
5 lows:—There is hereby levied and there shall be collected and  
6 paid a tax equivalent to five per cent of the amount charged  
7 for all meals, including cover and other charges, if any, for  
8 which the purchaser is charged as a total one dollar and fifty  
9 cents or more, wherever furnished within the commonwealth.

By the Clerk of the House of Representatives of the United States of America, this bill has been read twice and the title thereunto is hereby published.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Twenty

A BILL FOR THE PURPOSE OF AMENDING SECTION TWO OF CHAPTER ONE HUNDRED AND SEVENTY-NINE OF THE STATUTES OF THE COMMONWEALTH.

Enacted by the Senate and House of Representatives of the Commonwealth of Massachusetts in the year one thousand nine hundred and twenty

SECTION 2. Section 2 of chapter one hundred and seventy-nine of the statutes of the Commonwealth is hereby amended to read as follows:

"The following paragraph—

"Taxable value," and any other words or phrases therein contained which are herein defined, shall be construed as if they were defined in the same manner as in section one hundred and seventy-nine of the statutes of the Commonwealth, and the words "and any other words or phrases therein contained" shall be construed as if they were defined in the same manner as in section one hundred and seventy-nine of the statutes of the Commonwealth.

SECTION 3. This bill shall take effect on the first day of January next following the date of its passage.

A BILL AS PASSED BY THE SENATE AND HOUSE OF REPRESENTATIVES OF THE COMMONWEALTH OF MASSACHUSETTS IN THE YEAR ONE THOUSAND NINE HUNDRED AND TWENTY

SECTION 4. There is hereby authorized and appropriated the sum of one hundred dollars for the purpose of the amount charged

for all meals, including travel and other charges, if any, for which the purchase is charged as a total and dollar and fifty cents or more, whenever furnished within the Commonwealth.