

[Similar Matter Filed During Past Session —
See Senate No. 1155 of 1977]

SENATE No. 1099

By Mr. Aylmer, a petition (accompanied by bill, Senate, No. 1099) of John F. Aylmer and the Massachusetts Retired Teachers Association, by Eleanor M. McDonough, for legislation to exempt meals furnished to organizations in which membership is limited to retirees from the excise upon charges for meals served to the public. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING MEALS FURNISHED TO ORGANIZATIONS IN WHICH MEMBERSHIP IS LIMITED TO RETIREES FROM 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 Chapter 64B of the General Laws is hereby amended by
2 striking out clause (d) of section 2A, as most recently amend-
3 ed by chapter 477 of the acts of 1961 and inserting in place
4 thereof the following clause: —

5 (d) Meals furnished to any organization in which member-
6 ship is limited to persons sixty years of age or over, or a
7 retiree organization; provided however, that said organization
8 is duly chartered under chapter one hundred and eighty and
9 that said organization has previously filed with the com-
10 missioner on a form approved by the state tax commission,
11 satisfactory proof of its eligibility hereunder.

By the Senate of the United States, the following resolution was passed, to-wit: That the Secretary of the Interior be and he is authorized to pay to the several States and Territories the amount of the several annuities for the year 1881, as provided by law.

The Constitution of the United States

As the first and fundamental law of the United States

It is the duty of every citizen to know the contents of the Constitution, and to be prepared to defend it against all attacks.

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