

# HOUSE . . . . . No. 4987

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By Mr. Healy of Charlemont, petition of Jonathan L. Healy for legislation to further define restaurants for sales tax purposes. Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Eighty-Nine.

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AN ACT FURTHER DEFINING RESTAURANT FOR SALES TAX PURPOSES.

*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 64H of the General Laws, as appearing  
2 in the 1986 Official Edition, is hereby amended by striking out  
3 in lines 158 through 161 inclusive the following: — “not be  
4 considered an eating establishment within the meaning of this  
5 chapter in the instance in which it sells only snacks or candy with  
6 a sales price of less than one dollar,” and inserting in place thereof  
7 the following: — be considered a restaurant within the meaning  
8 of this chapter.

