

By Mr. Hodgkins of Lee, petition of Christopher J. Hodgkins, Edward G. Connolly and Emile J. Goguen that provision be made for the imposition of a litter fee, so-called, on food establishments selling prepared food in disposable wrappers or containers. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Two.

AN ACT IMPOSING A "LITTER FEE" SO-CALLED ON FOOD ESTABLISHMENTS
SELLING PREPARED FOOD IN DISPOSABLE WRAPPERS OR CONTAINERS.

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 64H of the General Laws, as appearing in the 1986
2 Official Edition, is hereby amended by inserting after section 2,
3 the following section: —
4 Section 2A. In addition to and notwithstanding any other
5 provision of this chapter, there is hereby imposed an excise upon
6 sales at retail of prepared food which is distributed or sold in
7 disposable containers or wrappers. Said excise shall be in the
8 amount of one hundred dollars for each two hundred fifty
9 thousand dollars of gross receipts annually for each food
10 establishment located in the commonwealth from all such sales
11 of such food items. The excise shall be paid by the vendor to the
12 commonwealth on July first of each year and such other
13 provisions of chapter sixty-two C as the commissioner determines
14 shall apply for the proper administration of the excise imposed
15 by this section.

