

HOUSE No. 2620

By Mr. Schlosstein of Warren, petition of Frederic W. Schlosstein, Jr., for repeal of the law providing for a tax on charges for meals served to the public and subjecting the sale of meals to the limited three per cent tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT ABOLISHING THE FIVE PER CENT MEAL TAX AND SUBJECTING THE SALE OF MEALS TO THE LIMITED THREE PER CENT 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. Chapter sixty-four B of the General Laws is
2 hereby repealed.

1 SECTION 2. Section 1 of chapter 64H of the General Laws,
2 as inserted by section 1 of chapter 757 of the acts of 1967, is
3 hereby amended by adding at the end of paragraph (b) of
4 subsection 14 the following new clause:—

5 (iii) Any amount charged for cover and other charges in
6 connection with the charge for a meal.

1 SECTION 3. Section 6 of said chapter 64H is hereby
2 amended by striking out the third sentence of subsection (h)
3 and inserting in place thereof the following new sentence:—
4 "Food Products" shall not include food furnished, prepared
5 or served for consumption on or off the premises where sold,
6 including alcoholic beverages, soft drinks, sodas, sandwiches,
7 pizzas and meals.

1 SECTION 4. This act shall take effect on January first,
2 nineteen hundred and seventy.

The Constitution of the United States

Article I. Section 1.

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 1. The legislative Power shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 2. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States; and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

Section 3. The Senate shall be composed of two Senators from each State, chosen by the Legislature thereof, for six Years; and each Senator shall have the Qualifications requisite for Senators of the most numerous Branch of the State Legislature.

Section 4. The Times, Places and Manner of holding the Elections of Senators and Representatives, shall be prescribed in each State by the Legislature thereof; but the Congress may at any time by Law alter or change the Times, Places or Manner of holding such Elections, except as to the Places of Senators.

Section 5. The Congress shall determine the Rules of the Senate and House of Representatives, and may punish the Members thereof for Disorderly Behaviour, and may suspend them from their Offices, but not expel them.