

HOUSE No. 905

By Mr. Costa of Adams, petition of Frank M. Costa and Peter C. Webber for legislation to exempt from the meal tax certain foods purchased for off premise consumption. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO EXEMPT FOOD ITEMS PRESENTLY EXEMPT FROM THE SALES TAX FROM THE MEALS EXCISE TAX IN CERTAIN SITUATIONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 G.L. Chapter 64H, section 6h (c) is hereby amended as
- 2 follows: —
- 3 Food items exempt from the sales tax are also exempt from the
- 4 meals tax when purchased for off premise consumption in certain
- 5 bakeries, supermarkets and similar establishments which have on
- 6 premise eating facilities coincidental to their primary off premise
- 7 trade.

HOUSE

of the State of New York
in the year of our Lord one thousand nine hundred and twenty

The Senate and the Assembly

of the State of New York

to amend the laws relating to the
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