

[Similar Matter Filed During Past Session —  
See Senate No. 1316 of 1992.]

**SENATE . . . . . No. 1389**

By Ms. Swift, petition (accompanied by bill, Senate, No. 1389) of Jane M. Swift for legislation to exempt food items presently exempt from the sales tax from the meals excise tax in certain situations. Taxation.

**The Commonwealth of Massachusetts**

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

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 Subsection (c) of section 6 of chapter 64H of the General Laws  
2 is hereby amended by adding at the end thereof the following  
3 sentence: — Food items exempt from the sales tax are also exempt  
4 from the meals tax when purchased for off premise consumption  
5 in certain bakeries, supermarkets and similar establishments  
6 which have on premise eating facilities coincidental to their  
7 primary off premise trade.

