

# HOUSE . . . . . No. 1105

By Mr. Tougas of Dartmouth, petition of John E. Coyne and Roger L. Tougas relative to making certain changes in the meals tax law. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT TO AMEND THE SALES TAX LAW.

*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 six (6) of M.G.L. c.64H as most recently amended is  
2 further amended by deleting the third paragraph of clause (h) and  
3 substituting in place thereof the following.

4 "Meals" shall mean any food or beverage, or both, prepared for  
5 human consumption and provided by a restaurant, where the food  
6 or beverages is intended for consumption on or off the restaurant  
7 premises, and includes food or beverages sold on a "take out" or "to  
8 go" basis, whether or not they are packaged or wrapped and wheth-  
9 er or not they are taken from the premises of the restaurant.

10 "Restaurant" shall mean any eating establishment where food,  
11 food products, or beverages are provided and for which a charge is  
12 made, including but not limited to, a cafe, lunch counter, private or  
13 social club, cocktail lounge, hotel dining room, catering business,  
14 tavern, diner, snack bar, dining room, and any other place or  
15 establishment where food or beverages are provided, whether sta-  
16 tionary or mobile, temporary or permanent; provided, however,  
17 that delicatessen, grocery, market or bakery stores shall not be  
18 considered eating establishments within the meaning of this chapter  
19 except for any part of such a store which engages, in the sale of  
20 dinners, luncheons, barbecued chicken, other than barbecued  
21 chicken sold whole and unsliced, sandwiches, snacks, pizzas, and  
22 other similar items which are commonly sold at snack bars, coffee  
23 shops or luncheon counters; provided, further, that such stores

24 shall not be deemed to be restaurants under this chapter based  
25 solely on the preparation and sale of prepared meat, poultry and  
26 fish items if such sales constitute less than a major portion of the  
27 total sale of such stores; and provided, further, that a vending  
28 machine shall not be considered an eating establishment within the  
29 meaning of this chapter only when it sells dinner, luncheons, bar-  
30 becued chicken, other than barbecued chicken sold whole and  
31 unsliced, sandwiches, snacks, pizzas and other similar items which  
32 are commonly sold at snack bars, coffee shops or luncheon  
33 counters.