

By Mr. Nickinello of Natick, petition of Louis R. Nickinello relative to exempting certain meals from the excise upon charges for meals served to the public. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING CERTAIN MEALS FROM THE EXCISE UPON CHARGES FOR MEALS SERVED TO THE PUBLIC.

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 of chapter 64B of the General Laws is hereby
2 amended by striking out the definition of "taxable charge", as
3 most recently amended by section 44A of chapter 555 of the acts
4 of 1971, and inserting in place thereof the following definition:-
5 "Taxable charge", any amount charged for meals wherever
6 furnished within the commonwealth, including cover and other
7 charges, for which the purchaser is charged as a total two dollars
8 or more, except meals exempt under section two A and any
9 amount charged for alcoholic beverages, as defined in chapter
10 one hundred thirty-eight, wherever furnished within the
11 commonwealth for on-premise consumption, whether or not
12 accompanying meals.

By the Committee on the Judiciary of the House of Representatives, in response to a resolution of the House of Representatives, passed July 1, 1908.

THE CONSTITUTION OF THE UNITED STATES

As amended by the several States and by the Congress of the United States, and as interpreted by the Supreme Court of the United States.

1. The Constitution of the United States is the supreme law of the land. It is the basis of the government and the rights of the people. It is the foundation of the structure of the government and the rights of the people. It is the basis of the government and the rights of the people. It is the foundation of the structure of the government and the rights of the people.