

By Messrs. Harrington of Newton and McGrath of Newton, petition of Jack Shaperio, Richard J. McGrath, Peter F. Harrington and another relative to increasing the meals tax and the exemption therefrom. Taxation.

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**The Commonwealth of Massachusetts**

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

AN ACT INCREASING THE MEALS TAX AND THE EXEMPTION THEREFROM.

*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. Section 1 of chapter 64B of the General Laws  
2 is hereby amended by striking out the definition "Taxable  
3 charge", as most recently amended by section 12 of chapter 723  
4 of the acts of 1973, and inserting in place thereof the following  
5 definition: — "Taxable charge", any amount charged for meals  
6 wherever furnished within the commonwealth, including cover  
7 and other charges, for which the purchaser is charged as a total  
8 three dollars or more, except meals exempt under section two A,  
9 and any amount charged for alcoholic beverages, as defined in  
10 chapter one hundred and thirty-eight, including cover and other  
11 charges wherever furnished within the commonwealth for on-  
12 premise consumption, whether or not accompanying meals.

1 SECTION 2. Section 2 of said chapter 64B, as most recently  
2 amended by section 1 of chapter 90I of the acts of 1971, is  
3 hereby further amended by striking out the first sentence and  
4 inserting in place thereof the following sentence: - An excise is  
5 hereby imposed at the rate of six per cent upon taxable charges,  
6 except as otherwise provided in this chapter.

The Committee on Education and the Arts has the honor to acknowledge the receipt of your letter of the 10th instant, in relation to the proposed amendments to the bill (H. R. 10000) for the purpose of amending the National Education Act of 1906.

THE COMMITTEE ON EDUCATION AND THE ARTS

U. S. HOUSE OF REPRESENTATIVES

Washington, D. C., January 10, 1907.

Dear Sir:—The bill (H. R. 10000) for the purpose of amending the National Education Act of 1906, as amended, is now before the Committee on Education and the Arts. The bill provides for the amendment of the National Education Act of 1906, as amended, in relation to the National Board of Education, and for the purpose of amending the National Education Act of 1906, as amended, in relation to the National Board of Education, and for the purpose of amending the National Education Act of 1906, as amended, in relation to the National Board of Education.

Very respectfully,  
Chairman