

HOUSE No. 4364

By Mr. Whitney of Dudley, petition of A. James Whitney that certain meals served to students be exempt from the meals tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING CERTAIN MEALS FROM THE EXCISE 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 1. Paragraph (e) of section 2A of chapter 64B of
2 the General Laws, as appearing in section 58 of chapter 684 of the
3 acts of 1975, is hereby amended by inserting after the word
4 "school", in line 2, the following:— ,and meals purchased by
5 students and faculty members at a college or university campus.

1 SECTION 2. Said section 2A of said chapter 64B is hereby
2 amended by adding after paragraph (f), as so appearing, the
3 following paragraph;—

4 (g) meals costing less than four dollars.

