

HOUSE No. 1728

By Mrs. Gray of Framingham, petition of Barbara E. Gray and other members of the House and another that certain meals furnished 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 AN EXCISE.

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 2A of Chapter 64B of the GERAL Laws is hereby
- 2 amended by striking out paragraph (3), inserted by Chapter 684
- 3 of the Acts of 1975 and inserting in place thereof the following
- 4 paragraph:
- 5 (e) Meals furnished to students only in a cafeteria, dormitory,
- 6 fraternity, or sorority maintained in a private, public, or
- 7 parochial school, college or university.

