

HOUSE No. 244

By Mr. Key of Winthrop, petition of Thomas E. Key that churches be exempted from the law imposing an excise upon charges for meals. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Two.

AN ACT EXEMPTING CHURCHES FROM THE EXCISE UPON CHARGES FOR MEALS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 64B of the General Laws is hereby amended
- 2 by inserting after section 1 the following new section:—
- 3 *Section 1A.* This chapter shall not apply to meals
- 4 served by churches, synagogues or church or syna-
- 5 gogue organizations in halls owned by churches, syna-
- 6 gogues or church or synagogue organizations for the
- 7 benefit of religious or charitable purposes.

