

# HOUSE . . . . . No. 3610

By Mr. Howland of Freetown, petition of Mark A. Howland relative to the meals tax rate for restaurants that impose a non-smoking policy. Taxation.

## The Commonwealth of Massachusetts

In the Year Two Thousand and Three.

### AN ACT RELATIVE TO THE MEALS TAX.

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

1 Subsection (h) of section 6 of chapter 64H of the General Laws,  
2 as appearing in the 2000 Official Edition, is hereby amended by  
3 adding the following paragraph:—

4 The department of revenue may reduce the excise to 4.5 per  
5 cent for any restaurant that agrees to impose a smoking ban on  
6 their premises. Any restaurant that so agrees and violates such  
7 agreement shall pay an additional 2 per cent. Said additional  
8 excise shall be paid over to the Massachusetts tobacco control  
9 program.

