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## Chap. 425

collective bargaining agreements negotiated by the town manager on the board of selectmen's behalf.

**SECTION 4.** Notwithstanding any general or special law to the contrary, the board of selectmen of the town of Middleborough shall appoint the person serving in the elective office of town treasurer and collector of taxes on the effective date of this act as the initial appointee as town treasurer and collector of taxes; provided, however, that the person shall receive not less than the compensation and benefits to which the elected town treasurer and collector of taxes was entitled unless modified by an employment contract. The elective office of town treasurer and collector of taxes shall terminate on the effective date of this act.

Approved, January 5, 2011.

## Chapter 426. AN ACT TO REPEAL THE SALES TAX ON ALCOHOL.

*Be it enacted, etc., as follows:*

**SECTION 1.** Notwithstanding the provisions of any general or special law to the contrary, alcoholic beverages subject to the excise tax imposed by Chapter 138 of the General Laws shall be exempt from sales tax, and to that end, Section 6(g) of Chapter 64H of the General Laws, as most recently amended by St. 2009, c. 27, § 55, is hereby amended by striking out the words "and 64F" and inserting in place thereof the following words:- 64F and 138.

**SECTION 2.** Section 1 shall take effect on January 1, 2011.

Adopted by the People at the November 2, 2010 state election.

## Chapter 427. AN ACT AUTHORIZING THE TOWN OF DEDHAM TO GRANT AN ADDITIONAL LICENSE FOR THE SALE OF ALL ALCOHOLIC BEVERAGES TO BE DRUNK ON THE PREMISES.

*Be it enacted, etc., as follows:*

**SECTION 1.** (a) Notwithstanding section 17 of chapter 138 of the General Laws, the licensing authority of the town of Dedham may grant an additional license for the sale of all alcoholic beverages to be drunk on the premises under section 12 of said chapter 138 to Centre Market of Dedham, Inc. at 545 High street in said town. The license shall be subject to all of said chapter 138, except said section 17.

(b) The licensing authority shall not approve the transfer of the license to any other location, but it may grant the license to a new applicant at the same location if the applicant files with the licensing authority a letter from the department of revenue indicating that the