

**HOUSE . . . . . No. 2829**

By Ms. Atkins of Concord, petition of Cory Atkins and others relative to the sales tax on certain food products. Revenue.

**The Commonwealth of Massachusetts**

PETITION OF:

Cory Atkins  
Barbara A. L'Italien

Matthew C. Patrick  
Kay Khan

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO THE SALES 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 SECTION 1. Subsection (h) of Section 6 of Chapter 64H of the  
2 General Laws, as appearing in the 2002 Official Edition, is hereby  
3 amended by inserting after the first sentence the following sen-  
4 tence:—  
5 “Food products” does not include limited nutritional items sold in  
6 all retail stores.

1 SECTION 2. Said Chapter 64H is hereby further amended by  
2 inserting after section 6 the following section:—  
3 Section 6A. Under the provisions of this chapter, a sales tax shall  
4 be imposed on the sale in any retail store of any food product that  
5 has limited nutritional value.