

HOUSE No. 2834

By Mr. Ayers of Quincy, petition of Bruce J. Ayers that certain fraternal organizations be exempt from the tax on the sale of alcoholic beverages. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT EXEMPTING CERTAIN FRATERNAL ORGANIZATIONS FROM THE TAX OF SALES OF ALCOHOLIC BEVERAGES.

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 one of Chapter 63A of the General Laws, as appearing in
2 the 2004 Official Edition, is hereby amended by inserting in line 9
3 after the words “veterans organizations” the following phrase:— “or
4 other fraternal organization”.

5 Chapter 63A of the General Laws, as appearing in the 2004 Offi-
6 cial Edition, is hereby further amended by inserting the following
7 section:—

8 Section 6. Section 2 shall not apply to sales of alcoholic bever-
9 ages made to members of the organization and their guests if such
10 beverages are served in a lounge or similar area which is reserved
11 for the exclusive use of such members and guests and which is not
12 otherwise available for use or hire by the general public. Said
13 Section 2 shall also not be effective when sales of alcoholic bever-
14 ages are made at special events, gatherings, dinners and ceremonies
15 of the organization if such sales are made in a lounge or similar area
16 that is ordinarily available for use or hire by the general public; pro-
17 vided that the only attendees are members and their duly qualified
18 guests.