

HOUSE No. 3118

By Mr. Scaccia of Boston, petition of Thomas M. Menino and others relative to permitting cities and towns to impose a local option excise on the sale of meals. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Thomas M. Menino	Martha M. Walz
Elizabeth A. Malia	John W. Scibak
Michael F. Rush	Ruth B. Balser
Willie Mae Allen	Steven J. D'Amico
Anthony Petrucci	Alice K. Wolf
Kay Khan	

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO A LOCAL OPTIONS 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 SECTION 1. Chapter 64H of the General Laws, as appearing in
2 the 2001 Official Edition, is hereby amended by inserting after
3 Section 2 the following section:—
4 Section 2A. Any city or town which accepts the provisions of this
5 section shall be authorized to impose a local excise tax, as provided
6 in this chapter, upon the sale of meals, as defined in this chapter, of
7 1% of the total price thereof. The local excise tax imposed under the
8 provisions of this section shall be paid by the vendor to the commis-
9 sioner at the same time and in the same manner as the excise tax due
10 the commonwealth. All sums received by the commissioner under
11 this section as excise, penalties or forfeitures, interest, costs of suit
12 and fines shall at least quarterly be distributed, credited and paid by
13 the state treasurer upon certification of the commissioner to each
14 city or town that has adopted the provisions of this section in propor-
15 tion to the amount of such sums received from the sale of meals in
16 each such city or town. This section shall only take effect in a city or

17 town accepting the provisions of this section by a majority vote of
18 the city council with the approval of the mayor, in the case of a city
19 with a Plan A, Plan B, or Plan F charter; by a majority vote of the
20 city council, in the case of a city with a Plan C, Plan D, or Plan E
21 charter; by a majority vote of the annual town meeting or a special
22 meeting called for purpose, in the case of a municipality with a town
23 meeting form of government; or by a majority vote of the town
24 council, in the case of a municipality with a town council form of
25 government. The provisions of this section shall take effect on the
26 first day of the first calendar month following such acceptance; pro-
27 vided, however, that such day is at least fifteen days after such
28 acceptance; and, provided further, that if such day is less than fifteen
29 days after such acceptance it shall take effect on the first day of the
30 second calendar month following such acceptance. The city or town,
31 in accepting the provisions of this section, may not revoke or re-
32 impose the local excise tax provided for in this section more often
33 than once in any twelve-month period.

1 SECTION 2. This act shall take effect upon passage.