

SENATE NO. 1777

AN ACT TO AUTHORIZE A LOCAL OPTION PERMITTING CITIES AND TOWNS TO ELECT AN ALLOCATION OF 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 SECTION 1. Chapter 64H of the General Laws, as appearing in the 2001 Official Edition, is hereby
2 amended by inserting after section 2 the following section: -

3 Section 2A. Any city or town which accepts the provisions of this section shall receive twenty
4 percent (20%) of all taxes on the sales of meals, as defined in this chapter, which are paid by the
5 vendor to the commissioner for the sale of meals within the boundaries of such city or town. For the
6 purposes of calculating the twenty percent (20%) sum to be delivered to the city or town, all sums
7 received by the commissioner related to the sale of meals, including but not limited to the tax receipts,
8 penalties or forfeitures, interest, costs of suit, and fines, shall at least quarterly by distributed, credited,
9 and paid by the state treasurer upon certification of the commissioner to each city or town that has
10 adopted the provisions of this section. This section shall only take effect in a city or town accepting
11 the provisions of this section (i) by a majority vote of the city council with the approval of the mayor
12 in the case of the city of Boston or any city with a Plan A, Plan B, or Plan F; (ii) by a majority vote of
13 the city council in the case of a city with a Plan C, Plan D, or Plan E charter; (iii) by a majority vote
14 of the annual town meeting or a special meeting call for purpose in the case of a municipality with a
15 town meeting form of government; (iv) by a majority vote of the town council in the case of a
16 municipality with a town council form of government. The provisions of this section shall take effect
17 on the first day of the first calendar month following such acceptance; provided, however, that such

18 day is at least fifteen days after such acceptance; and, provided further, that if such day is less fifteen
19 days after such acceptance it shall take effect on the first day of the second calendar month following
20 such acceptance.

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