

SENATE NO. 1790

AN ACT RELATIVE TO A LOCAL OPTION 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 is hereby amended by inserting after section 2 the
2 following section:-
3 Section 2B. Any city or town which accepts the provisions of this section may impose a local excise
4 tax, as provided in this chapter, upon the sale of meals, as defined in this chapter, of not more than 3
5 per cent of the total price of the meal. The local excise tax imposed under this section shall be paid by
6 the vendor to the commissioner at the same time and in the same manner as the excise tax due the
7 commonwealth. All sums received by the commissioner under this section as excise, penalties or
8 forfeitures, interest, costs of suit and fines shall at least quarterly be distributed, credited and paid by
9 the state treasure upon certification of the commissioner to each city or town that has adopted the
10 provisions of this section in proportion to the amount of such sums received from the sale of meals in
11 each such city or town. This section shall only take effect in a city or town accepting the provisions of
12 this section by a majority vote of the city council with the approval of the mayor, in the case of a city
13 with a Plan A, Plan B, or Plan F charter, by a majority vote of the city council, in the case of a city
14 with a Plan C, Plan D, or Plan E charter, by a majority vote of the annual town meeting or a special
15 meeting called for that purpose, in the called-for purpose, in the case of a municipality with a town
16 meeting form of government; or by a majority of the town council, in the case of a municipality with a
17 town form of government. The provisions of this section shall take effect on the first day of the first

18 calendar month following days after such acceptance; provided further that if such day is at least 15
19 days after such acceptance; and provided further, that if such day is less than 15 days after such
20 acceptance, it shall take effect on the first day of the second calendar month following such
21 acceptance. The city or town, in accepting this section, may not revoke or re-impose the local excise
22 tax provided for in this section more often than once in any 12-month period.