SENATE DOCKET, NO. 619 FILED ON: 1/19/2011

# SENATE . . . . . No. 1528

## The Commonwealth of Massachusetts

PRESENTED BY:

***Bruce E. Tarr***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying:

An Act establishing a meals tax holiday .

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|---|---|
| *Bruce E. Tarr* | ☐ *[District]* ☐ |
| *Michael R. Knapik* | ☐ *[District]* ☐ |
| *Robert L. Hedlund* | ☐ *[District]* ☐ |
| *Michael O. Moore* | ☐ *[District]* ☐ |
| *Angelo L. D'Emilia* | *8th Plymouth* |
| *Ann-Margaret Ferrante* | *5th Essex* |
| *Timothy R. Madden* | *Barnstable, Dukes and Nantucket* |
| *Richard T. Moore* | ☐ *[District]* ☐ |

| | |
|---|---|
| *Elizabeth A. Poirier* | *14th Bristol* |
| *Kate Hogan* | *3rd Middlesex* |
| *James E. Timilty* | ☐ *[District]*<br>☐ |
| *Richard J. Ross* | *Norfolk, Bristol, and Middlesex* |

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# SENATE . . . . . No. 1528

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1528) of Bruce E. Tarr, Michael R. Knapik, Robert L. Hedlund, Michael O. Moore and other members of the General Court for legislation to establish a meals tax holiday. Revenue.

## The Commonwealth of Massachusetts

An Act establishing a meals tax holiday .

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Notwithstanding any general or special law to the contrary, for the days of March 20-26, 2011, an excise tax shall not be imposed upon meals purchased in restaurants, as those terms are defined in Section 6 of Chapter 64H of the General Laws, as appearing in the 2008 Official Edition.

SECTION 2. Notwithstanding any general or special law to the contrary, for the days of March 20-26, 2011, a restaurant in the commonwealth shall not add to the sales price or collect from a customer an excise upon sales of meals. The commissioner of revenue shall not require any restaurant to collect and pay excise upon sales of meals purchased on March 20-26, 2011. An excise erroneously or improperly collected during the days of March 20-26, 2011 shall be remitted to the department of revenue.

SECTION 3. Reporting requirements imposed upon restaurants by law or regulation, including, but not limited to, the requirements for filing returns required by chapter 62C of the General Laws, shall remain in effect for sales on the days of March 20-26, 2011.

SECTION 4. On or before December 31, 2011, the commissioner of revenue shall certify to the comptroller the amount of sales tax forgone, as well as new revenue raised from person and corporate income taxes and other sources, pursuant to this Act. The commissioner shall file a report with the joint committee on revenue and the house and senate committees on ways and means detailing by fund the amounts under general and special laws governing the distribution of revenues under Chapter 64H of the General Laws which would have been deposited in each fund, without this act.

SECTION 5. The commissioner of revenue shall issue instructions or forms, or promulgate rules or regulations, necessary for the implementation of this act.

23 SECTION 6. Eligible sales of meals purchased in restaurants are restricted to March 20-
24 26, 2011.

25 SECTION 7. Notwithstanding sections 1-6, this Act shall not be applicable to the local
26 option meals excise tax under Section 1-6 of Chapter 64L of the General Laws, as appearing in
27 the 2008 Official Edition, which shall remain in full force and effect on March 20-26, 2011.