



CITY OF BOSTON • MASSACHUSETTS

OFFICE OF THE MAYOR  
THOMAS M. MENINO

July 28, 2009

TO THE CITY COUNCIL

Dear Councilors:

I transmit herewith for your approval an order accepting the provisions granted in Massachusetts General Law (MGL) by Sections 60 and 156 of Chapter 27 of the Acts of 2009. The provisions are for the acceptance of MGL c. 64L § 2(a) allowing cities and towns to impose an excise tax on all meals and beverages subject to the state sales tax.

Currently, the state sales and use tax on meals (prepared food or beverages sold ready for immediate consumption), is 5%. This state tax is scheduled to increase to 6.25% on August 1, 2009. The order before you would add .75%, raising the total meals tax to 7.0% in cities and towns accepting this local option. All revenues generated from this local portion (.75%) of the tax are returned to the municipality where the sale originated.

Given the continued decline in support from the Commonwealth in the form of local aid since fiscal year 2002, and the resulting pressure on the City's revenue structure due to a higher reliance on property taxes, it is prudent to leverage other local sources of revenue. This new revenue option will help the City diversify its revenue streams which support core city services that benefit all those who live, work, and visit our City.

I urge your Honorable Body to adopt these provisions

Sincerely,

Thomas M. Menino  
Mayor of Boston

**CITY OF BOSTON**  
**IN CITY COUNCIL**

**AN ORDER RELATIVE TO GENERAL LAWS CHAPTER 64L; A LOCAL OPTIONS TAX ON  
MEALS IN THE CITY OF BOSTON**

**VOTED:**

That the City of Boston accept G.L. c. 64L §  
2(a) to impose a local meals excise.

**I HEREBY CERTIFY THAT  
THE FOREGOING, IF PASSED IN  
THE ABOVE FORM, WILL BE IN  
ACCORDANCE WITH LAW.**



**WILLIAM F. BENNETT**  
**CORPORATION COUNSEL**

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