

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

BILL FILING TEMPLATE

Be It Enacted, by the Senate and House of Representatives, etc., as follows:

SECTION 1. Chapter 64H of the General Laws, as appearing in the 2004 Official Edition, is hereby amended by adding the following new section:

Section 2A. Any city or town which accepts the provisions of this section shall be authorized to impose a local sales tax upon the sale of restaurant meals originating within such city or town by any vendor at a rate up to, but not exceeding, one per cent of the gross receipts of such vendor from the sale of restaurant meals. No excise shall be imposed if the service is exempt under the provisions of section six of this chapter. The vendor shall pay the local sales tax imposed under the provisions of this section to the commissioner at the same time and in the same manner as the sales tax due the commonwealth. All sums received by the commissioner under this section as sales, penalties or forfeitures, interest, costs of suit and fines shall at least quarterly be distributed, credited and paid by the state treasurer upon certification of the commissioner to each city or town that has adopted the provisions of this section in proportion to the amount of such sums received from the sales of services in each such city or town. This section shall only take effect in a city or town accepting the provisions of this section by a majority vote of the city council with the approval of the mayor, in the case of a city with a Plan A, Plan B, or Plan F charter; by a majority vote of the city council, in the case of a city with a Plan C, Plan D, or Plan E charter; by a majority vote of the annual town meeting or a special meeting called for the purpose, in the case of a municipality with a town meeting form of government; or by a majority vote of the town council, in the case

of a municipality with a town council form of government. The provisions of this section shall take effect on the first day of the calendar quarter following thirty days after such acceptance, or on the first day of such later calendar quarter as the city or town may designate.

The commissioner of the department of revenue shall make available to any city or town requesting such information the total amount of sales tax collected in the preceding fiscal year in the city or town requesting the information.