## **HOUSE . . . . . . . . . . . . . . . . No. 1476**

### The Commonwealth of Massachusetts

PRESENTED BY:

Bruce J. Ayers

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 adoption of the accompanying bill:

An Act exempting certain fraternal organizations from the tax of sales of alcoholic beverages.

#### PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bruce J. Ayers	1st Norfolk
Thomas M. Stanley	9th Middlesex
James J. Dwyer	30th Middlesex
Michael D. Brady	Second Plymouth and Bristol

### **HOUSE . . . . . . . . . . . . . . . No. 1476**

By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 1476) of Bruce J. Ayers and others that certain fraternal organizations be exempt from the tax on the sale of alcoholic beverages. Revenue.

# [SIMILAR MATTER FILED IN PREVIOUS SESSION SEE HOUSE, NO. 151 OF 2015-2016.]

#### The Commonwealth of Alassachusetts

In the One Hundred and Ninetieth General Court (2017-2018)

An Act exempting certain fraternal organizations from the tax of sales of alcoholic beverages.

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. Section one of Chapter 63A of the General Laws, as appearing in the 2008
- 2 Official Edition, is hereby amended by inserting in line 9 after the words "veterans
- 3 organizations" the following phrase:— "or other fraternal organization".
- 4 Chapter 63A of the General Laws, as appearing in the 2008 Official Edition, is hereby
- 5 further amended by inserting the following section:—
- 6 Section 6. Section 2 shall not apply to sales of alcoholic beverages made to members of
- 7 the organization and their guests if such beverages are served in a lounge or similar area which is
- 8 reserved for the exclusive use of such members and guests and which is not otherwise available
- 9 for use or hire by the general public. Said section 2 shall also not be effective when sales of

- alcoholic beverages are made at special events, gatherings, dinners and ceremonies of the
- organization if such sales are made in a lounge or similar area that is ordinarily available for use
- or hire by the general public; provided that the only attendees are members and their duly
- 13 qualified guests.