

HOUSE No. 3497

The Commonwealth of Massachusetts

PRESENTED BY:

Cory Atkins

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 relative to the sales tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Cory Atkins</i>	<i>14th Middlesex</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>
<i>Aaron Vega</i>	<i>5th Hampden</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>

HOUSE No. 3497

By Ms. Atkins of Concord, a petition (accompanied by bill, House, No. 3497) of Cory Atkins and others relative to the sales tax on certain food products. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court
(2015-2016)

An Act relative to the sales 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. Section 6 of chapter 64H of the General Laws, as appearing in the 2012
2 Official Edition, is hereby amended by striking out, in line 77, the following words:- , soft
3 drinks.

4 SECTION 2. Said section 6 of said chapter 64H, as so appearing, is hereby further
5 amended by striking out, in line 78, the following words:- , candy and confectionary.

6 SECTION 3. Subsection (h) of said section 6 of said chapter 64H, as so appearing, is
7 hereby amended by inserting after the second sentence the following sentence:- “Food products”
8 does not include: (i) candy or confectionary, (ii) soft drinks, sodas or beverages that are
9 ordinarily dispensed at soda fountains or in connection therewith, other than coffee, tea or cocoa,
10 or (iii) fruit drinks that contain less than 70 per cent natural fruit juices.