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THE COMMONWEALTH OF MASSACHUSETTS

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1978

Acts and Resolves

CAMBRIDGE, MASS. GUZZI, Secretary of the Commonwealth

Chap. 413. AN ACT AUTHORIZING A MEALS TAX EXEMPTION FOR CERTAIN ELDERLY OR HANDICAPPED PERSONS LIVING IN CERTAIN HOUSING PROJECTS.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to allow immediately for a meals tax exemption for certain elderly or handicapped persons living in elderly housing projects, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

Section 6 of chapter 64H of the General Laws is hereby amended by striking out paragraph (cc), added by section 47 of chapter 363A of the acts of 1977, and inserting in place thereof the following paragraph:-

(cc) meals prepared by employees thereof and served in any hospital, sanatorium, convalescent or nursing home, or boarding home for the aged licensed under section seventy-one of chapter one hundred and eleven or in any institution or private house licensed under section twenty-nine of chapter nineteen; meals prepared by the members thereof and served on its premises by any church or synagogue or by any church or synagogue organization to any organization of such church or synagogue the proceeds of which are to be used for religious or charitable purposes; meals furnished by any person while transporting passengers for hire by air to or from any place within the commonwealth, meals furnished to any organization in which membership is limited to persons sixty years of age or over or to elderly or handicapped persons residing in a housing project qualifying under section thirty-eight to forty, inclusive, of chapter one hundred and twenty-one B and said organization has previously filed with the commissioner, on a form approved by the commission, satisfactory proof of its eligibility hereunder; and meals furnished to students by public and private nonprofit primary and secondary schools; and, meals furnished through programs established under section one L of chapter fifteen.

Approved July 13, 1978

Advance Copy of Chapter 413 of the Acts of 1978, the same being "An Act Authorizing a Meals Tax Exemption for Certain Elderly or Handicapped Persons Living in Certain Housing Projects".

In City Council,
Sept. 11, 1978

9/11/78

Placed on File -
Copy to the City
Manager.

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