



TOWN OF WEST BRIDGEWATER
OFFICE OF BOARD OF HEALTH
TELEPHONE 508-894-1209 FAX 508-894-1214

September 15, 2014

Re: Town of West Bridgewater Meals Tax

To All Food Service Permit Holders:

On behalf of the members of this Board, I am writing to inform you that effective October 1st 2014, all meals tax collected in the Town of West Bridgewater will increase from 6.25% to 7.0%. This change was voted at Annual Town Meeting on June 9, 2014 and is referenced under Massachusetts General Laws Chapter 64L Section 2(a).

You may have already been notified of this increase by the Massachusetts Department of Revenue, however, the Board of Health wanted to send out this letter as a courtesy reminder.

Thank you for your attention in this matter and please feel free to contact me at the phone number listed above with any questions.

Sincerely,

Darlene Green, Administrative Assistant
West Bridgewater Board of Health

Definitions

As you read through this guide, you will see phrases such as "meals tax," "meals tax vendor," "meals tax return" and "meals tax liability."

Please keep in mind that we have used these terms to make this guide easier to read and that the tax is actually a "sales tax" on meals, not a separate "meals tax."

Local Option Meals Excise: A city or town may impose a local sales tax on the sales of restaurant meals originating within the city or town by a vendor.

Meal: A meal is any food and/or beverage that has been prepared for immediate human consumption and provided by a restaurant or restaurant part of a store. A meal includes food or beverages sold on a "take out" or "to go" basis, whether or not they are packaged or wrapped, and whether or not they are taken from the premises of the restaurant.

Restaurant: A restaurant is any eating or drinking establishment - whether stationary or mobile, temporary or permanent - that is primarily engaged in the business of selling meals for which a charge is made. Such establishments include but are not limited to:

- Cafes
- Cafeterias
- Canteen trucks or wagons
- Catering businesses (See [Directive 06-3, Catering Businesses.](#))
- Cocktail lounges and bars
- Coffee shops
- Diners
- Dining rooms, including hotel and motel dining rooms
- Ice cream or other food product stands
- Lunch counters
- Private or social clubs
- Salad bars
- Snack bars, including theatre snack bars
- Street wagons or carts
- Taverns
- Vending machines or "honor snack trays" that sell snacks or candy with a sales price of \$3.50 or more. Honor snack trays consist of any vending arrangements in which snacks or candy are available in an open tray for employees in an establishment that normally does not sell food and for which payment is made on the honor system.

Store: A store is any establishment that is not primarily engaged in the business of selling meals. In general, food products for human consumption sold by stores are exempt from the sales tax.

Restaurant part: A restaurant part is an area, section or counter, etc., within a store from which meals are sold. Any store that contains a restaurant part must charge a sales tax on those meals.

Examples of stores that may have a restaurant part include supermarkets, grocery stores, bakeries, delicatessens, convenience stores and markets.

Restaurant meal delivery company: A restaurant meal delivery company is a vendor of meals purchased from restaurants for resale and delivery.