

HOUSE No. 3956

The Commonwealth of Massachusetts

PRESENTED BY:

Timothy Madden

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 passage of the accompanying bill:

An Act relative to local excise tax.

PETITION OF:

NAME:

Timothy Madden

DISTRICT/ADDRESS:

Barnstable, Dukes and Nantucket

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO LOCAL EXCISE 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 Chapter 64G of the General Laws is hereby amended by inserting after section 3A the following
2 section:—

3 Section 3B. Any city or town located within the county of Dukes County which accepts the
4 provisions of this section shall be authorized to impose a local excise tax upon the transfer of occupancy
5 of any room or rooms in a bed and breakfast establishment, hotel, lodging house or motel located within
6 such city or town by any operator at a rate up to, but not exceeding, 2 per cent of the total amount of rent
7 for each such occupancy. No excise shall be imposed if the total amount of rent is less than \$15 per day
8 or its equivalent or if the accommodation is exempt under the provisions of section 2. The operator shall
9 pay the local excise tax imposed under this section to the commissioner at the same time and in the same
10 manner as the excise tax due the commonwealth. All sums received by the commissioner under this
11 section as excise, penalties or forfeitures, interest, costs of suit and fines shall at least quarterly be
12 distributed, credited and paid by the state treasurer upon certification of the commissioner to each city or
13 town that has adopted the provisions of this section in proportion to the amount of such sums received
14 from the transfer of occupancy in each such city or town. This section shall only take effect in a city or
15 town accepting the provisions of this section..The provisions of this section shall take effect on the first
16 day of the calendar quarter following 30 days after such acceptance, or on the first day of such later
17 calendar quarter as the city or town may designate. The city or town, in accepting the provisions of this
18 section, may not revoke or otherwise amend the applicable local tax rate more often than once in any 12
19 month period.

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