HOUSE DOCKET, NO. 3155 FILED ON: 1/18/2013

HOUSE . . . . . No. 2753

The Commonwealth of Massachusetts

PRESENTED BY:

Cleon H. Turner and Sarah K. Peake

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 to provide a limited tax amnesty.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Cleon H. Turner	*1st Barnstable*
Sarah K. Peake	*4th Barnstable*

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HOUSE . . . . . No. 2753

By Representatives Turner of Dennis and Peake of Provincetown, a petition (accompanied by bill, House, No. 2753) of Cleon H. Turner and Sarah K. Peake for legislation to provide a limited tax amnesty for certain seasonal rental income. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act to provide a limited tax amnesty.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Notwithstanding any law, special law or regulation to the contrary, there shall be an amnesty for any real or corporate person, trust or trustee whose income for income tax purposes derived from the seasonal rental of any dwelling unit including, but not limited to apartments, single or multiple family housing, cottages, condominiums, bed and breakfasts and time share units or any other such temporary occupancy not currently defined in chapter 64G of the General Laws that went unreported or under reported prior to the effective date of this act.

"Seasonal rental" is defined as occupancy for a price to be paid and intended at the time of contract to be for a period of ninety consecutive days or less regardless of whether such use and possession is as a lessee, tenant, guest or licensee.

This amnesty period shall be available only to real or corporate person, trust or trustee who received income from the seasonal rental of any dwelling unit prior to the effective date of this act and who reports such income beginning with the first income tax reporting period following the effective date of this act and either any home rule petition extending the room occupancy taxes to seasonal rentals or An Act providing for local aid enhancement filed as HD01372 in the 2013-2014 session of the legislature..

This act shall take effect on its passage subject to the limitation stated herein.