

HOUSE No. 2727

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to room occupancy excise taxes..

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. Upon acceptance of this section by a city or town, said city or town may
2 impose an excise upon the transfer of occupancy of any room or rooms in a bed and breakfast
3 establishment, hotel, lodging house or motel located in said city or town at a rate not to exceed 7
4 per cent subject to all other provisions of section 3A of chapter 64G of the General Laws.