

HOUSE No. 2835

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the room occupancy excise..

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. Section 1 of chapter 64G of the General Laws is hereby amended by inserting,
2 after item (c), the following:-- “(d) ‘Lodging establishment’, any building or portion thereof,
3 other than a bed and breakfast home or single family dwelling, that is rented on a regular basis
4 for lodging purposes with or without meals for less than ninety day periods.”.

5 Section 2. Section 1 of said chapter 64G is hereby amended by striking item (f) and
6 inserting in place thereof the following:-- “(f) ‘Operator’, any person operating a bed and
7 breakfast establishment, hotel, lodging establishment, lodging house or motel in the
8 commonwealth including, but not limited to, the owner or proprietor of such premises the lessee,
9 sublessee, mortgagee in possession, licensee or any other person otherwise operating such bed
10 and breakfast establishment, hotel, lodging establishment, lodging house or motel.”

11 Section 3. Section 1 of said chapter 64G is hereby amended by striking item (g) and
12 inserting in place thereof the following:-- “(g) ‘Occupancy’, the use or possession, or the right to
13 the use or possession, of any room or rooms in a bed and breakfast establishment, hotel, lodging
14 establishment, lodging house or motel designed and normally used for sleeping and living

15 purposes, or the right to the use or possession of the furnishings or the services and
16 accommodations, including breakfast in a bed and breakfast establishment, accompanying the
17 use and possession of such room or rooms, for a period of ninety consecutive calendar days or
18 less, regardless of whether such use and possession is as a lessee, tenant, guest or licensee.”

19 Section 4. Section 1 of said chapter 64G is hereby amended by striking item (h) and
20 inserting in place thereof the following:-- “(h) ‘Occupant’”, a person who, for a consideration,
21 uses, possesses or has a right to use or possess, any room or rooms in a bed and breakfast
22 establishment, hotel, lodging establishment, lodging house or motel under any lease, concession,
23 permit, right of access, license or agreement.”

24 Section 5. Section 3 of said chapter 64G is hereby amended in line 1, by inserting after
25 the words “lodging house,” the following:-- “lodging establishment,”.

26 Section 6. Section 3a of said chapter 64G is hereby amended in line 2, by striking the
27 words “lodging house” and inserting in place thereof the following:-- “lodging house, lodging
28 establishment”

29 Section 7. Section 6 of said chapter 64G is hereby amended in line 2, by striking the
30 words “lodging house” and inserting in place thereof the following:-- “lodging house, lodging
31 establishment”

32 Section 8. Section 12 of said chapter 64G is hereby amended in line 1, by striking the
33 words “lodging house” and inserting in place thereof the following:-- “lodging house, lodging
34 establishment”