

# HOUSE . . . . . No. 2940

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Nine  
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An Act providing for local aid enhancement..

*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, as appearing in the 2006  
2   Official Edition, is hereby amended by inserting after the word “motel” in line 29, the following  
3   words:-

4           “or other transient accommodations”

5           SECTION 2. Said section 1 of said chapter 64G, as so appearing, is further amended by  
6   inserting after the word “rooms” in line 33, the following words:-

7           “or other transient accommodations”

8           SECTION 3. Said section 1 of said chapter 64G, as so appearing, is further amended by  
9   adding the following subsections:

10          (k) “Transient accommodations” any vacation or leisure accommodation, including but  
11   not limited to apartment, single or multiple family housing, cottage, condominium and time-  
12   share unit which , is rented to occupants for a period of 90 consecutive days or less regardless of  
13   whether such use and possession is as a lessee, tenant, guest or licensee.

(l) “Vacation or leisure accommodation”, occupancy for a price to be paid and intended at the time of contract or agreement to be for a period of 90 consecutive days or less regardless of whether such use and possession is as lessee, tenant, guest or licensee.

SECTION 4. Said chapter 64G is further amended by adding the following section:-

Section 13. (i) Any city or town which accepts or has accepted the provisions of section 3A may, by a separate vote, accept the provisions of this section and expand the imposition of room occupancy excise to include transient accommodations.

(ii) For transient accommodations subject to this section, the owner of the apartment, single or multiple family housing, cottage, condominium or time-share unit shall be responsible for assessing, collecting, reporting, and paying over the tax as described for operators in sections 3, 4, 5, 6 and 7A, and shall be liable in the same manner as operators in section 7B. If a property owner has a manager or management company collecting the rent such manager or management company shall collect the room occupancy excise and forward it to the owner along with the accommodation fee.

SECTION 5. Said provisions shall not apply to accommodations provided to seasonal employees by employers.