

HOUSE No. 3956

The Commonwealth of Massachusetts

In the Year Two Thousand 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
2 following section:—

3 Section 3B. Any city or town located within the county of Dukes County which accepts
4 the provisions of this section shall be authorized to impose a local excise tax upon the transfer of
5 occupancy of any room or rooms in a bed and breakfast establishment, hotel, lodging house or
6 motel located within such city or town by any operator at a rate up to, but not exceeding, 2 per
7 cent of the total amount of rent for each such occupancy. No excise shall be imposed if the total
8 amount of rent is less than \$15 per day or its equivalent or if the accommodation is exempt under
9 the provisions of section 2. The operator shall pay the local excise tax imposed under this
10 section to the commissioner at the same time and in the same manner as the excise tax due the
11 commonwealth. All sums received by the commissioner under this section as excise, penalties or
12 forfeitures, interest, costs of suit and fines shall at least quarterly be distributed, credited and paid
13 by the state treasurer upon certification of the commissioner to each city or town that has adopted
14 the provisions of this section in proportion to the amount of such sums received from the transfer

15 of occupancy in each such city or town. This section shall only take effect in a city or town
16 accepting the provisions of this section..The provisions of this section shall take effect on the
17 first day of the calendar quarter following 30 days after such acceptance, or on the first day of
18 such later calendar quarter as the city or town may designate. The city or town, in accepting the
19 provisions of this section, may not revoke or otherwise amend the applicable local tax rate more
20 often than once in any 12 month period.

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