

# HOUSE . . . . . No. 4654

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Ten  
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An Act relative to local aid enhancement for the town of Provincetown..

*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. Notwithstanding any general or special law to the contrary, the town of  
2 Provincetown may impose a room occupancy tax, in addition to any such occupancy tax  
3 currently allowed by law, on any vacation or leisure accommodation, including but not limited to  
4 apartments, single or multiple family housing, cottages, condominiums and time share units or  
5 any other such temporary occupancy not currently defined in Massachusetts General Laws,  
6 chapter 64G. Vacation or leisure accommodation is defined as occupancy for a price to be paid  
7 and intended at the time of contract to be for a period of ninety consecutive days or less  
8 regardless of whether such use and possession is as a lessee, tenant, guest or licensee.

9           SECTION 2. Said provisions shall not apply to accommodations provided to seasonal  
10 employees by employers.