

HOUSE No. 5045

The Commonwealth of Massachusetts

In the Year Two Thousand Ten

An Act Relative to the Room Occupancy Tax in the Town of Eastham..

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 Eastham may impose a room occupancy tax, not to exceed 5% and equal to the occupancy tax
3 imposed on accommodations subject to G.L. c.64G in addition to any such occupancy tax
4 currently allowed by law, on any vacation or leisure accommodation, including but not limited to
5 apartments, single or multiple family housing, cottages, condominiums and timeshare units or
6 any other such temporary occupancy not currently defined in G.L. c.64G; vacation or leisure
7 accommodation being defined as occupancy for a price to be paid and intended at the time of
8 contract to be for a period of ninety consecutive days or less, regardless of whether such use and
9 possession is as a lessee, tenant, guest or license; G.L. c.64G, §3,4,5,6 and 7A and shall be liable
10 in the same manners as operators in G.L. c.64 §7B.

11 Section 2. This Act shall take effect upon its passage.