

HOUSE No. 3560

By Messrs. Vieira of Falmouth and Madden of Nantucket, a petition (accompanied by bill, House, No. 3560) of David Vieira and Timothy R. Madden (by vote of the town) that the town of Falmouth be authorized to approve the application of local option room occupancy excise to seasonal rental and timeshare rental properties in said town. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act approving the application of the local option room occupancy excise to seasonal rental and timeshare rental properties in the Town of Falmouth.

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 the provisions of any general or special law to the contrary,
2 in addition to the authority to impose a local excise tax upon any transfer of occupancy of any
3 room or rooms as may be set forth in and authorized by general laws chapter 64G, section 3A, or
4 other law, as the same may be amended from time to time, the town of Falmouth shall,
5 commencing on the first day of the fiscal year that begins after the effective date of this Act, be
6 authorized to impose a local excise tax upon the transfer of occupancy of any room or rooms in a
7 seasonal rental property or other transient accommodation located within said town by any
8 operator at the rate of up to but not exceeding six (6) percent of the total amount of rent of each
9 such occupancy.

10 Section 2. For the purposes of this chapter, all terms used herein shall, unless the context
11 requires otherwise, have the same meaning as set forth in general law chapter 64G, section 1

12 and as follows: “Occupancy”, the use or possession, or the right to the use or possession, of any
13 room or rooms in a bed and breakfast establishment, bed and breakfast home, hotel, lodging
14 house, motel, seasonal rental property or other transient accommodation designed and normally
15 used for sleeping and living purposes, or the right to the use or possession of the furnishings or
16 the services and accommodations, including breakfast in a bed and breakfast establishment or
17 bed and breakfast home, accompanying the use and possession of such room or rooms, for a
18 period of ninety consecutive calendar days or less, regardless of whether such use and possession
19 is as a lessee, tenant, guest or licensee. “Seasonal rental property or other transient
20 accommodations” shall mean any bed and breakfast home, as defined by general law chapter
21 64G, section 1 and any residential or commercial dwelling, dwelling unit or part thereof, unit of
22 a condominium as defined by general law chapter 183A, or time share as defined by general law
23 chapter 183B, used for the lodging of guests or invitees in exchange for rent.

24 Section 3. No excise shall be imposed upon the transfer of occupancy of any room in a
25 seasonal rental property or other transient accommodation if the total amount of the rent is less
26 than fifteen dollars per day or its equivalent or of the accommodation, other than a bed and
27 breakfast home, is exempt under the provisions of chapter 64G, section 2.

28 Section 4. All operators of seasonal rental property or other transient accommodations
29 shall be responsible for the assessing, collecting, reporting and paying of such local excise tax as
30 set forth in general law chapter 64G, sections 3,4,5,6 and 7A and shall be liable in the same
31 manner as operators in general laws chapter 64G, section 7B.

32 Section 5. This act shall take effect upon its passage.