

**HOUSE . . . . . No. 2676**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael J. Moran***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the room occupancy excise.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michael J. Moran</i>	<i>18th Suffolk</i>	<i>1/15/2013</i>

**HOUSE . . . . . No. 2676**

By Mr. Moran of Boston, a petition (accompanied by bill, House, No. 2676) of Michael J. Moran relative to room occupancy excise taxes. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2549 OF 2011-2012.]

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Thirteen**

An Act relative to the room occupancy excise.

*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 is hereby amended by  
2 inserting, after item (c), the following:-- “(d) ‘Lodging establishment’, any building or portion  
3 thereof, other than a bed and breakfast home or single family dwelling, that is rented on a regular  
4 basis for lodging purposes with or without meals for less than ninety day periods.”.

5 SECTION 2. Section 1 of said chapter 64G is hereby amended by striking item (f)  
6 and inserting in place thereof the following:-- “(f) ‘Operator’, any person operating a bed and  
7 breakfast establishment, hotel, lodging establishment, lodging house or motel in the  
8 commonwealth including, but not limited to, the owner or proprietor of such premises the lessee,  
9 sublessee, mortgagee in possession, licensee or any other person otherwise operating such bed  
10 and breakfast establishment, hotel, lodging establishment, lodging house or motel.”

11 SECTION 3. Section 1 of said chapter 64G is hereby amended by striking item (g)  
12 and inserting in place thereof the following:-- “(g) ‘Occupancy’, the use or possession, or the  
13 right to the use or possession, of any room or rooms in a bed and breakfast establishment, hotel,  
14 lodging establishment, lodging house or motel designed and normally used for sleeping and  
15 living purposes, or the right to the use or possession of the furnishings or the services and  
16 accommodations, including breakfast in a bed and breakfast establishment, accompanying the  
17 use and possession of such room or rooms, for a period of ninety consecutive calendar days or  
18 less, regardless of whether such use and possession is as a lessee, tenant, guest or licensee.”

19 SECTION 4. Section 1 of said chapter 64G is hereby amended by striking item (h)  
20 and inserting in place thereof the following:-- "(h) 'Occupant'", a person who, for a  
21 consideration, uses, possesses or has a right to use or possess, any room or rooms in a bed and  
22 breakfast establishment, hotel, lodging establishment, lodging house or motel under any lease,  
23 concession, permit, right of access, license or agreement."

24 SECTION 5. Section 3 of said chapter 64G is hereby amended in line 1, by inserting  
25 after the words "lodging house," the following:-- "lodging establishment,".

26 SECTION 6. Section 3a of said chapter 64G is hereby amended in line 2, by striking  
27 the words "lodging house" and inserting in place thereof the following:-- "lodging house,  
28 lodging establishment"

29 SECTION 7. Section 6 of said chapter 64G is hereby amended in line 2, by striking  
30 the words "lodging house" and inserting in place thereof the following:-- "lodging house,  
31 lodging establishment"

32 SECTION 8. Section 12 of said chapter 64G is hereby amended in line 1, by striking  
33 the words "lodging house" and inserting in place thereof the following:-- "lodging house,  
34 lodging establishment"