HOUSE DOCKET, NO. 1362 FILED ON: 1/16/2013

HOUSE . . . . . No. 2689

The Commonwealth of Massachusetts

PRESENTED BY:

Sarah K. Peake and Daniel A. Wolf

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 authorizing the town of Provincetown to apply the local option room occupancy excise to all seasonal rental properties in the town.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Sarah K. Peake	*4th Barnstable*	*1/16/2013*
Daniel A. Wolf	*Cape and Islands*	*1/16/2013*

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HOUSE . . . . . No. 2689

By Representative Peake of Provincetown and Senator Wolf, a joint petition (accompanied by bill, House, No. 2689) of Sarah K. Peake and Daniel A. Wolf (by vote of the town) that the town of Provincetown be authorized to impose a room occupancy excise tax on vacation rental property in said town. Revenue. [Local Approval Received.]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *1713* OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act authorizing the town of Provincetown to apply the local option room occupancy excise to all seasonal rental properties in the town.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Notwithstanding the provisions of any general or special law to the contrary, in addition to the authority to impose a local excise tax upon any transfer of occupancy of any room or rooms as may be set forth in and authorized by Chapter 64G section 3A of the Massachusetts General Laws or other law, as the same may be amended from time to time, the town of Provincetown shall, commencing on the first day of the fiscal year that begins after the effective date of this Act, be authorized to impose a local excise tax upon the transfer of occupancy of any room in a seasonal rental property or other transient accommodations located within said town by any operator at the rate of up to but not exceeding six (6) percent of the total amount of rent of each such occupancy.

SECTION 2. For the purposes of this chapter, all terms used herein shall, unless the context requires otherwise, have the same meanings as set forth in Chapter 64G section 1 of the Massachusetts General Laws and as follows:

"Occupancy", the use or possession, or the right to the use or possession, of any room or rooms in a bed and breakfast establishment, bed and breakfast home, hotel, lodging house, motel, seasonal rental property or other transient accommodation designed and normally used for

sleeping and living purposes, or the right to the use or possession of the furnishings or the services and accommodations, including breakfast in a bed and breakfast establishment or bed and breakfast home, accompanying the use and possession of such room or rooms, for a period of ninety consecutive calendar days or less, regardless of whether such use and possession is as a lessee, tenant, guest or licensee.

"Seasonal rental property or other transient accommodations" shall mean any bed and breakfast home, as defined by Chapter 64G section 1 of the Massachusetts General Laws and any residential or commercial dwelling, dwelling unit or part thereof, unit of a condominium as defined by Chapter 183A of the Massachusetts General Laws or time-share as defined by Chapter 183B of the Massachusetts General Laws, used for the lodging of guests or invitees in exchange for rent.

SECTION 3. No excise shall be imposed upon for the transfer of occupancy of any room in a seasonal rental property or other transient accommodations if the total amount of rent is less than fifteen dollars per day or its equivalent or if the accommodation, other than a bed and breakfast home, is exempt under the provisions of Chapter 64G section 2 of the Massachusetts General Laws.

SECTION 4. All operators of seasonal rental property or other transient accommodations shall be responsible for assessing, collecting reporting and paying such local excise tax as set forth in Chapter 64G sections 3, 4, 5, 6 and 7A of the Massachusetts General Laws and shall be liable in the same manners as operators in Chapter 64G section 7B of the Massachusetts General Laws.

SECTION 5. This act shall take effect upon its passage.