

HOUSE No. 4026

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, February 29, 2016.

The committee on the Revenue to whom was referred the petition (accompanied by bill, House, No. 2451) of Garrett J. Bradley relative to the room occupancy tax exemption for certain accommodations provided by colleges or universities, reports recommending that the accompanying bill (House, No. 4026) ought to pass.

For the committee,

JAY R. KAUFMAN.

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**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to exempted accommodations.

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 2 of chapter 64G of the General Laws, as appearing in the 2014 Official Edition,
2 is hereby amended by striking out clauses (a) and (b) in lines 1 to 6, inclusive, and inserting in
3 place thereof the following clauses:-

4 (a) lodging accommodations at federal, state or municipal institutions, except as provided
5 for in clause (b) of this paragraph; (b) lodging accommodations, including dormitories, at
6 religious, charitable, philanthropic and public and private educational institutions; provided,
7 however, that this exemption shall not apply to accommodations provided in a manner ancillary
8 to the achievement of the religious, charitable, philanthropic or educational purposes of such
9 institutions; and provided further, that lodging accommodations provided by a public or private
10 college or university that are not student dormitories or faculty housing and that are available to
11 the general public shall be considered ancillary to the educational purpose of such educational
12 institutions;