

**HOUSE . . . . . No. 2618**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Aaron Michlewitz and RoseLee Vincent*

*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 regulating short-term residential rentals.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Aaron Michlewitz</i>	<i>3rd Suffolk</i>
<i>RoseLee Vincent</i>	<i>16th Suffolk</i>
<i>John J. Lawn, Jr.</i>	<i>10th Middlesex</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Anthony W. Petruccelli</i>	<i>First Suffolk and Middlesex</i>

**HOUSE . . . . . No. 2618**

By Representatives Michlewitz of Boston and Vincent of Revere, a petition (accompanied by bill, House, No. 2618) of Aaron Michlewitz, RoseLee Vincent and others relative to the taxation of short-term residential rentals. Revenue.

**The Commonwealth of Massachusetts**

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

An Act regulating short-term residential rentals.

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

1 Chapter 64 of the General Laws is hereby amended by adding after Chapter 64M the  
2 following Chapter

3 CHAPTER 64 N: SHORT TERM RESIDENTIAL RENTAL EXCISE

4 SECTION 1. DEFINITIONS

5 In this Chapter, the following words and phrases shall have the following meaning,  
6 unless the context requires otherwise:

7 “Business Entity,” a corporation, partnership, or other legal entity that is not a natural  
8 person that owns or leases one or more residential units.

9 “Conversion or Convert,” a change of use from Residential Use to Tourist or Transient  
10 Use, including, but not limited to, renting a Residential Unit as a Tourist or Transient Use.

11 “Department,” the Department of Housing and Community Development.

12 “Director,” the Director of the Department of Housing and Community Development.

13 “Hosting Platform,” a person or entity that provides a means through which a Principal  
14 Occupant may offer a Residential Unit for Tourist or Transient Use. This service is usually,  
15 though not necessarily, provided through an online platform and generally allows a Principal  
16 Occupant to advertise the Residential Unit through a website provided by the Hosting Platform  
17 and provides a means for potential tourist or transient users to arrange Tourist or Transient Use  
18 and payment, whether the tourist or transient pays rent directly to the Principal Occupant or to  
19 the Hosting Platform.

20 “Interested Party,” a Permanent Resident of the Building in which the Tourist or  
21 Transient Use is alleged to occur, any homeowner association associated with the Residential  
22 Unit in which the Tourist or Transient Use is alleged to occur, the owner of the Residential Unit  
23 in which the Tourist or Transient Use is alleged to occur, the relevant city or town, or the  
24 commonwealth.

25 “Permanent Resident,” a person who occupies a Residential Unit for at least 60  
26 consecutive days with intent to establish that unit as his or her primary residence. A permanent  
27 resident may be an owner or a lessee.

28 “Primary Residence,” the Permanent Resident’s usual place of return for housing as  
29 documented by at least two of the following: motor vehicle registration, driver’s license, voter  
30 registration, tax documents showing the Resident Unit as the Permanent Resident’s residence for  
31 the purposes of a home owner’s tax exemption, or a utility bill. For this purposes of this Chapter,  
32 a person may have only one Primary Residence.

33           “Principal Occupant,” any person who is the owner of, or lessee of, a Residential Unit  
34 who is offering said Residential Unit for Tourist or Transient Use.

35           “Relevant City or Town,” the city or town where the Residence in question is located.

36           “Renter,” an individual who is engaging in a Short-Term Residential Rental for Tourist or  
37 Transient Use.

38           “Residential Unit or Residence,” a room or rooms, including a condominium or a room or  
39 dwelling unit that forms part of a tenancy-in-common arrangement, in any building, or portion  
40 thereof, which is designed, built, rented, leased, let or hired out to be occupied for Residential  
41 Use, as defined by the relevant Housing Code.

42           “Residential Use,” any use for occupancy of a Residential Unit by a Principal Occupant.

43           “Short-Term Residential Rental,” a Tourist or Transient Use where all of the following  
44 conditions are met:

45           (a)     the Residential Unit is offered for Tourist or Transient Use by the Permanent  
46 Resident of the Residential Unit;

47           (b)     the Permanent Resident is a natural person;

48           (c)     the Permanent Resident has registered the Residential Unit and maintains good  
49 standing on the Department’s Short-Term Residential Rental Registry.

50           “Short-Term Residential License,” a license that is granted by the Department to the  
51 Principal Occupant after the Relevant City or Town has approved the Principal Occupant’s  
52 application for Short-Term Residential Rental.

53 “Short-Term Residential Rental Registry or Registry,” a database of information  
54 maintained by the Department that includes information regarding Principal Occupants who are  
55 permitted to offer Residential Units for Short-Term Residential Rental. Only one Principal  
56 Occupant per Residential Unit may be included on the Registry at any given time. The Registry  
57 shall be available for public review to the extent required by law, except that, to the extent  
58 permitted by law, the Department shall redact any Permanent Resident names from the records  
59 available for public review.

60 “Tourist or Transient Use,” any use of a Residential Unit for Occupancy for less than a  
61 30-day term of tenancy, or occupancy for less than 30 days of a Residential Unit leased or owned  
62 by a Business Entity, whether on a short-term or long-term basis, including any occupancy by  
63 employees or guests of a Business Entity for less than 30 days where payment for the Residential  
64 Unit is contracted for or paid by the Business Entity.

## 65 SECTION 2. IMPOSITION AND RATE OF EXCISE

66 An excise is hereby imposed upon Renters of Short-Term Residential Rentals of a  
67 Residence for Tourist or Transient use in this commonwealth, as set forth in subsection (f) of  
68 Section 6 of this Chapter at the rate of five per cent of the total amount of rent for each such  
69 rental. No excise shall be imposed if the total amount of rent is less than fifteen dollars per day or  
70 its equivalent.

## 71 SECTION 3. LOCAL EXCISE TAX; INFORMATION CONCERNING AMOUNT 72 COLLECTED AVAILABLE

73 Any city or town which accepts the provisions of this section shall be authorized to  
74 impose a local excise tax upon Renters of Short-Term Residential Rentals of a Residence for

75 Tourist of Transient Use, as set forth in subsection (f) of Section 6 of this Chapter, of a residence  
76 within such city or town at a rate up to, but not exceeding, 6 per cent of the total amount of rent  
77 for each such rental; provided, however, that the city of Boston is hereby authorized to impose  
78 such local excise upon Renters of Short-Term Residential Rentals of a Residence for Tourist of  
79 Transient Use, as set forth in subsection (f) of Section 6 of this Chapter at the rate of up to, but  
80 not exceeding 6.5 per cent of the total amount of rent of each such occupancy. No excise shall be  
81 imposed if the total amount of rent is less than fifteen dollars per day or its equivalent. The renter  
82 shall pay the local excise tax imposed under the provisions of this section to the commissioner of  
83 the department of revenue at the same time and in the same manner as the excise tax due to the  
84 commonwealth. All sums received by the commissioner under this section as excise shall at least  
85 quarterly be distributed, credited and paid by the state treasurer upon certification to the  
86 commissioner to each city or town that has adopted the provisions of this section in proportion to  
87 the amount of such sums received from the Short-Term Residential Rentals in each such city or  
88 town.

89 This section shall only take effect in a city or town accepting the provisions of this  
90 section by a majority vote of the city council with approval of the mayor, in the case of a city  
91 with Plan A, B, or Plan F charter; by a majority vote of the city council, in the case of a city a  
92 Plan C, Plan D, or Plan E charter; by a majority vote of the annual town meeting or a special  
93 meeting called for the purpose, in the case of a municipality with a town meeting form of  
94 government; or by a majority vote of the town council, in the case of a municipality with a town  
95 council form of government. The provisions of this section shall take effect on the first day of the  
96 calendar quarter following thirty days after such acceptance, or on the first day of such later  
97 calendar quarter as the city or town may designate. The city or town, in accepting the provisions

98 of this section, may not revoke or otherwise amend the applicable local tax rate more often than  
99 once in any twelve month period.

100 The commissioner of the department of revenue shall make available to any city or town  
101 requesting such information the total amount of tax collected under this section in the preceding  
102 fiscal year in the city or town requesting this information.

#### 103 SECTION 4. REIMBURSEMENT FOR EXCISE BY RENTER

104 Reimbursement for the excise hereby imposed shall be paid by the Renter of such  
105 Residence or Residences to the Principal Occupant or Hosting Platform. Principal Occupants and  
106 Hosting Platforms in this commonwealth shall add to the rent and shall collect from the Renter  
107 the full amount of the excise imposed by this chapter, or an amount equal as nearly as possible or  
108 practical to the average equivalent thereof; and such excise shall be a debt from the Renter to the  
109 Principal Occupant or Hosting Platform, when so added to the rent, and shall be recoverable at  
110 law in the same manner as other debts.

#### 111 SECTION 5. SEPARATE STATEMENT AND CHARGE OF AMOUNT OF EXCISE

112 The amount of the excise collected by the Principal Occupant or Hosting Platform from  
113 the renter under the provisions of this Chapter shall be stated and charged separately from the  
114 rent and shown separately on any record thereof at the time the transfer of occupancy is made, or  
115 on any evidence of such transfer issued or used by the operator.

#### 116 SECTION 6. REQUIREMENTS FOR LAWFUL SHORT-TERM RESIDENTIAL 117 RENTAL; REMEDIES

118 (a) Except as set forth in subsection (f) of Section 6 of this Chapter, it shall be  
119 unlawful for

120 1. any Principal Occupant to offer a Residential Unit for rent for Tourist or Transient  
121 Use;

122 2. any Principal Occupant to offer a Residential Unit for rent to a Business Entity  
123 that will allow the use of a Residential Unit for Tourist or Transient Use; or

124 3. any Business Entity to allow the use of a Residential Unit for Tourist or Transient  
125 Use.

126 (b) The Principal Occupant and Business Entity, if any, shall retain and make  
127 available to the Relevant City or Town records to demonstrate compliance with this Act, upon  
128 written request as provided herein. Any Principal Occupant offering his or her Residence as a  
129 Short-Term Residential Rental shall retain and make available to the Relevant City or Town  
130 records to demonstrate compliance with this Chapter, including, but not limited to, records  
131 demonstrating Residence, the number of days per calendar year the Principal Occupant has  
132 occupied the Residential Unit, and the number of days per calendar year the Residential Unit has  
133 been rented for Short-Term Residential Use, including specific dates and the duration of each  
134 stay.

135 (c) Upon filing of a written Complaint that a Principal Occupant or Business Entity  
136 has engaged in an alleged unlawful Conversion or that a Hosting Platform is not complying with  
137 the requirements of this Act, the Relevant City or Town shall take reasonable steps necessary to  
138 determine the validity of the Complaint. The Relevant City or Town may independently  
139 determine whether a Principal Occupant or Business Entity may be renting a Residential Unit for



140 Tourist or Transient Use in violation of this Chapter or whether a Hosting Platform has failed to  
141 comply with the requirements of this Act.

142 To determine if there is a violation of this Act, the Relevant City or Town may initiate an  
143 investigation of the subject property or Hosting Platform's allegedly unlawful activities. This  
144 investigation may include, but is not limited to, an inspection of the subject property by the  
145 Relevant City or Town and/or a request for any pertinent information from the Principal  
146 Occupant, Business Entity, owner, or Hosting Platform, such as leases, business records, or other  
147 relevant documents. The Relevant City or Town shall have discretion to determine whether there  
148 is a potential violation of this Act. Notwithstanding any other provision of this Chapter, any  
149 alleged violation related to failure to comply with the requirements of the Business and Tax  
150 Regulations Code shall be enforced by the Treasurer/Tax Collector under the provisions of that  
151 Code.

152 (d) Civil Action:

153 1. The Relevant City or Town or the State Attorney General's Office may institute  
154 civil proceedings for injunctive and monetary relief, including civil penalties, against a Principal  
155 Occupant, Business Entity, or Hosting Platform for violations of this Chapter at any time.  
156 Following the filing of a Complaint by the Relevant City or Town or the State Attorney  
157 General's Office, any Interested Party may institute civil proceedings for injunctive relief against  
158 an owner, Principal Occupant, or Business Entity under this Chapter.

159 2. If the Relevant City or Town or the State Attorney General's Office is the  
160 prevailing party in any civil action under this Chapter, a Principal Occupant or Business Entity in  
161 violation of this Chapter or a Hosting Platform in violation of this Chapter may be liable for civil

162 penalties of not more than \$1,000 per day for the period of the unlawful activity. Other Interested  
163 Parties may not seek monetary damages. If the Relevant City or Town, the Department, or any  
164 other Interested Party, is the prevailing party, the Interested Party shall be entitled to the costs of  
165 enforcing this Chapter, including reasonable attorneys' fees, pursuant to an order of the Court.  
166 Any monetary award obtained by the Relevant City or Town or by the commonwealth in such a  
167 civil action shall be divided with half of the monetary award given to the Department and half of  
168 the monetary award given to the Relevant City or Town. Both the State and the Relevant City or  
169 Town shall use said monetary awards for enforcement of this Chapter and, through the use of  
170 these funds, shall reimburse other departments and agencies in the Relevant City or Town and in  
171 the commonwealth for all costs and fees incurred in the enforcement of this Chapter.

172 (e) Any Principal Occupant or Business Entity who rents a Residential Unit for  
173 Tourist or Transient Use in violation of this Chapter shall be guilty of a misdemeanor. Any  
174 person convicted of a misdemeanor hereunder shall be punishable by a fine of not more than  
175 \$1,000 or by imprisonment of not more than six months, or by both. Each Residential Unit  
176 rented for Tourist or Transient Use shall constitute a separate offense.

177 (f) Exception for Short-Term Residential Rental:

178 1. Notwithstanding the restrictions set forth in this section, a Principal Occupant  
179 may offer his or her Residence as a Short-Term Residential Rental if:

180 i. The Principal Occupant maintains records for at least two years, or from the  
181 beginning of the Principal Occupant's residency, whichever is later, provided that the Principal  
182 Occupant has resided in the Residential Unit for at least 60 days, demonstrating compliance with  
183 this Chapter, including, but not limited to, information demonstrating Residency, the number of

184 days per calendar year he or she has occupied the Residential Unit, the number of days per  
185 calendar year the Residential Unit has been rented as a Short-Term Residential Rental, and  
186 compliance with the insurance requirement in subsection (iii) of this Section. These records shall  
187 be provided to the Relevant City or Town as a precondition for the Residential Unit being  
188 registered on the Short-Term Residential Registry;

189       ii.       The Principal Occupant complies with any and all applicable provisions of State  
190 and Federal law, as well as the relevant municipal code, including but not limited to the  
191 requirements of the Business and Tax Regulations Code by, among any other applicable  
192 requirements, collecting and remitting all required transient occupancy taxes, and the occupancy  
193 requirements of the relevant housing code;

194       iii.       The Principal Occupant maintains liability insurance appropriate to cover the  
195 Short-Term Residential Rental Use in the aggregate of not less than \$500,000 or conducts each  
196 Short-Term Residential Rental transaction through a Hosting Platform that provides equal or  
197 greater coverage. Such coverage shall defend and indemnify the Principal Occupant and, as  
198 named additional insured(s), any tenant(s) and owner(s) in the building for their bodily injury  
199 and property damage arising from the Short-Term Residential Use;

200       iv.       The Residential Unit is registered on the Short-Term Residential Rental Registry;

201       v.       The Principal Occupant includes the Department-issued registration number on  
202 any Hosting Platform listing or any other listing offering the Residential Unit for use as a Short-  
203 Term Residential Rental;

204           vi.     For units subject to rent control provisions, the Principal Occupant shall comply  
205 with the initial rent limitation for subtenants and shall charge the Renter no more rent than the  
206 rent the Principal Occupant is paying to any landlord per month; and

207           vii.    The Principal Occupant can demonstrate to the satisfaction of the Relevant City or  
208 Town that the Residential Unit and the property on which it is located is not subject to any  
209 outstanding building, electrical, plumbing, mechanical, fire, health, housing, police, or planning  
210 code enforcement, including any notices of violation, notices to cure, orders of abatement, cease  
211 and desist orders, or correction notices. The Relevant City or Town shall report any such  
212 outstanding issue to the Department, and the Department shall not include a property that is  
213 subject to any such outstanding violations in the Registry. If such a violation occurs once a  
214 Residential Unit has been included in the Registry, the Department shall suspend the Residential  
215 Unit's registration and registration number until the violation has been cured.

216           viii.   A Principal Occupant offering a Residential Unit for Short-Term Residential  
217 Rental shall post a clearly printed sign inside his or her Residential Unit on the inside of the front  
218 door that provides information regarding the location of all fire extinguishers, gas shut off  
219 valves, fire exits, and pull fire alarms in the unit and building.

220           ix.     Offering a Residential Unit for Short-Term Residential Rental, including but not  
221 limited to advertising the Residential Unit's availability, while not maintaining good standing on  
222 the Registry shall constitute an unlawful conversion in violation of this Chapter and shall subject  
223 the person or entity offering the unit in such a manner to the administrative penalties and  
224 enforcement procedures, including civil penalties, of this Chapter.

225           x.       Only one Principal Occupant may be associated with a Residential Unit on the  
226 Registry, and it shall be unlawful for any other person, even if that person meets the  
227 qualifications of a “Principal Occupant,” to offer said Residential Unit for Short-Term  
228 Residential Rental while the Residential Unit is Registered to another Principal Occupant.

229           xi.       A Principal Occupant offering a Residential Unit for a Short-Term Residential  
230 Rental shall maintain a valid Short-Term Residential License.

231           SECTION 7. APPLICATION FOR REGISTRATION OF SHORT-TERM  
232 RESIDENTIAL RENTAL

233           (a)       Registration for a Short-Term Residential License shall be for a two-year term,  
234 which may be renewed by the Principal Occupant by filing a completed renewal application with  
235 the Relevant City or Town. Initial and renewal applications shall be in a form prescribed by the  
236 Department. The fee for the initial application and for each renewal shall be \$50, payable to the  
237 Relevant City or Town. The application fee shall be due at the time of the application.

238           The applicant shall demonstrate to the Relevant City or Town that he or she is a Principal  
239 Occupant of the Residential Unit by showing that the Residential Unit is listed as the applicant’s  
240 residence on at least two of the following: motor vehicle registration, driver’s license, voter  
241 registration, tax documents showing the Residential Unit as the applicant’s Primary Residence  
242 for home owners’ tax exemption purposes, or a utility bill. A renewal application shall contain  
243 sufficient information to show that the applicant is a Principal Occupant of the Residential Unit.

244           Both the initial application and any renewal application shall contain information  
245 sufficient to show that the Residential Unit is the Residence of the applicant, that the applicant is  
246 the unit’s Principal Occupant, and that the applicant has the required insurance coverage. The

247 Relevant City or Town may require additional information if necessary to show the Principal  
248 Occupant's compliance with this Chapter.

249 The Relevant City or Town shall determine, in its sole discretion, the completeness of an  
250 application. Upon receipt of a complete initial application, the Relevant City or Town shall send  
251 mailed notice to the owner of record of the Residential Unit, informing the owner that an  
252 application to the Registry for the unit has been received.

253 (b) Upon the Relevant City or Town's approval of a Principal Occupant's application,  
254 the Relevant City or Town shall send mailed notice of the applicant's approval to the  
255 Department. The Department, upon receipt of said notice, shall include the Residential Unit on  
256 the Short-Term Residential Registry and shall issue a registration number to the Residential Unit.

257 (c) To maintain good standing on the Registry, the Principal Occupant shall submit a  
258 report to the Relevant City or Town on January 1 of each year regarding the number of days the  
259 Residential Unit or any portion thereof has been rented as a Short-Term Residential Rental since  
260 either initial registration or the last report, whichever is more recent, as well as any additional  
261 information the Relevant City or Town may require to demonstrate the Principal Occupant's  
262 compliance with this Act.

## 263 SECTION 8. REQUIREMENTS FOR HOSTING PLATFORMS

264 (a) All Hosting Platforms shall provide the following information in a notice to any  
265 user listing a Residential Unit located within the commonwealth through the Hosting Platform's  
266 service. The notice shall be provided prior to the user listing a Residential Unit or renting a  
267 Residential Unit and shall include the following information: that this Act regulates Short-Term  
268 Rental of Residential Units, the requirements for receiving and maintaining a valid Short-Term

269 Residential License, and registration number of the unit assigned by the Department in the Short-  
270 Term Residential Registry, and the transient occupancy tax obligations related to the rental.

271 (b) A Hosting Platform shall comply with the requirements of the Business and Tax  
272 Regulations Code by, among other applicable requirements, collecting and remitting all required  
273 Transient Occupancy Taxes, and this provision shall not relieve a Hosting Platform of liability  
274 related to an occupant's, resident's, Business Entity's, or Principal Occupant's failure to comply  
275 with the requirements of the Business and Tax Regulations Code. A Hosting Platform shall  
276 maintain a record demonstrating that the taxes have been remitted to the Department of Revenue  
277 and shall make this record available to the Department of Revenue upon request.

278 (c) Any violation of a Hosting Platform's responsibilities under this Chapter shall  
279 subject the Hosting Platform to the administrative penalties and enforcement provisions of this  
280 Act, including but not limited to payment of civil penalties of up to \$1,000 per day for the period  
281 of the failure to comply, with the exception that any violation related to failure to comply with  
282 the requirements of the Business and Tax Regulations Code shall be enforced by the Department  
283 of Revenue under that code.

#### 284 SECTION 9. APPLICABILITY OF OTHER LAWS

285 (a) The exception set forth in subsection (f) of Section 6 of this Chapter provides an  
286 exception only to the requirements established in this Act. It does not confer a right to lease,  
287 sublease, or otherwise offer a residential unit for Short-Term Residential Use where such use is  
288 not otherwise allowed by law, a homeowners association agreement or requirements, a rental  
289 agreement, or any other restriction, covenant, requirement, or enforceable agreement.

290 (b) The Department shall designate a contact person for members of the public who  
291 wish to file complaints under this chapter or who otherwise seek information regarding this  
292 Chapter or Short-Term Residential Rentals. This contact person shall also provide information to  
293 the public upon request regarding quality of life issues related to Short-Term Residential Rentals,  
294 including, for example, noise violations, vandalism, or illegal dumping, and shall direct the  
295 member of the public and/or forward any such complaints to the appropriate department within  
296 the Relevant City or Town.

297 (c) Notwithstanding any other provision of this Chapter, nothing in this Chapter shall  
298 relieve an individual, Business Entity, or Hosting Platform of the obligations imposed by any and  
299 all applicable provisions of state or municipal law, including but not limited to those obligations  
300 imposed by the Business and Tax Regulations Code. Further, nothing in this Chapter shall be  
301 construed to limit any remedies available under any and all applicable provisions of state and  
302 municipal law.

#### 303 SECTION 10. LOCAL OPTION FOR PERMANENT RESIDENCY REQUIREMENT

304 It shall be a local option for the all cities and towns within the commonwealth to restrict  
305 Short-Term Residential Rentals of Residential Units in accordance with subsection (f) of section  
306 6 of this Chapter to Permanent Residents of the Residential Unit.

307 To demonstrate that the applicant is a Permanent Resident, the applicant shall provide the  
308 Relevant City or Town with an Affidavit, signed under the pains and penalties of perjury, stating  
309 that the Residential Unit in question is the applicant's Primary Residence as well as tax  
310 documents showing the Residential Unit as the applicant's Primary Residence for home owners'  
311 tax exemption purposes.



312 Section 10 of this Chapter shall take effect in a city or town upon its acceptance in the  
313 following manner: by a majority vote of the city council with approval of the mayor, in the case  
314 of a city with Plan A, B, or Plan F charter; by a majority vote of the city council, in the case of a  
315 city a Plan C, Plan D, or Plan E charter; by a majority vote of the annual town meeting or a  
316 special meeting called for the purpose, in the case of a municipality with a town meeting form of  
317 government; or by a majority vote of the town council, in the case of a municipality with a town  
318 council form of government.

319 SECTION 11. EXCISE TAX EXEMPTION FOR U.S. MILITARY EMPLOYEES  
320 TRAVELLING ON MILITARY ORDERS

321 No excise shall be imposed, pursuant to this Chapter, upon the rental of a Short-Term  
322 Rental of a Residential Unit if the Renter is an employee of the United States military traveling  
323 on official United States military orders which encompass the date of said rental. Each Principal  
324 Occupant and Hosting Platform shall maintain such records as the commissioner shall require to  
325 substantiate exemptions claimed under this section.

326 SECTION 12. IMPLEMENTATION DATE

327 The Department shall establish the Short-Term Residential Rental Registry and all cities  
328 and towns within the Commonwealth shall establish a system for evaluating applicants no later  
329 than December 31, 2015.