

HOUSE No. 2645

The Commonwealth of Massachusetts

PRESENTED BY:

Sarah K. Peake

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 providing for local aid enhancement.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>	<i>1/15/2015</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>11/25/2019</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>11/25/2019</i>
<i>Daniel A. Wolf</i>	<i>Cape and Islands</i>	<i>11/25/2019</i>
<i>Peter V. Kocot</i>	<i>1st Hampshire</i>	<i>11/25/2019</i>

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By Ms. Peake of Provincetown, a petition (accompanied by bill, House, No. 2645) of Sarah K. Peake and others that cities and towns be authorized to include “transient accommodations” under the room occupancy excise tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2692 OF 2013-2014.]

The Commonwealth of Massachusetts

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

An Act providing for local aid enhancement.

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 as appearing in the 2010
2 official edition, is hereby amended by inserting after the word “motel” in line 29, the following
3 words:- “or other transient accommodations”

4 SECTION 2. Section 1 of Chapter 64G as appearing in the 2010 official edition is further
5 amended by inserting after the word “rooms” in line 33, the following words:- “or other transient
6 accommodations”

7 SECTION 3. Section 1 of Chapter 64G as appearing in the 2010 official edition is further
8 amended by adding the following subsections: (k) “Transient accommodations” any vacation or
9 leisure accommodation, including but not limited to apartment, single or multiple family

10 housing, cottage, condominium and time-share unit which is rented to occupants for a period of
11 90 consecutive days or less regardless of whether such use and possession is as a lessee, tenant,
12 guest or licensee. (l) “Vacation or leisure accommodation”, occupancy for a price to be paid and
13 intended at the time of contract or agreement to be for a period of 90 consecutive days or less
14 regardless of whether such use and possession is as lessee, tenant, guest or licensee.

15 SECTION 4. Chapter 64G is further amended by adding the following section:-

16 Section 13. (i) Any city or town which accepts or has accepted the provisions of
17 section 3A may, by a separate vote, accept the provisions of this section and expand the
18 imposition of room occupancy excise to include transient accommodations. Such vote of the city
19 or town shall be by vote as described in section 3A of this chapter. The city or town, in
20 accepting the provisions of this section, may revoke or otherwise amend the applicable rooms tax
21 rate no more often than once in any twelve month period.

22 (ii) For transient accommodations subject to this section, the owner of the apartment,
23 single or multiple family housing, cottage, condominium or time-share unit shall be responsible
24 for assessing, collecting, reporting, and paying over the tax as described for operators in sections
25 3, 4, 5, 6 and 7A, and shall be liable in the same manner as operators in section 7B. If a property
26 owner has a manager or management company collecting the rent such manager or management
27 company shall collect the room occupancy excise and forward it to the owner along with the
28 accommodation fee.

29 SECTION 5. Said provisions shall not apply to accommodations provided to seasonal
30 employees by employers or to rental of one’s primary residence as such transient rental.

31 SECTION 6. Section 3 of Chapter 64G of the General laws shall be amended in the first
32 sentence by deleting the word, “or” after the word, “house,” and by adding, after the word,
33 “motel”, the words, or other transient accommodations as defined in section 1 of this chapter”.

34 SECTION 7. The Department of Revenue shall be authorized to promulgate, implement
35 and enforce regulations for the reporting, collecting and enforcement of this tax.