

HOUSE No. 2647

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 to provide a limited tax amnesty.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>	<i>1/15/2015</i>
<i>Timothy R. Madden</i>	<i>Barnstable, Dukes and Nantucket</i>	<i>11/25/2019</i>

HOUSE No. 2647

By Ms. Peake of Provincetown, a petition (accompanied by bill, House, No. 2647) of Sarah K. Peake and Timothy R. Madden for legislation to provide a limited tax amnesty for certain seasonal rental income. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2753 OF 2013-2014.]

The Commonwealth of Massachusetts

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

An Act to provide a limited tax amnesty.

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. Notwithstanding any law, special law or regulation to the contrary, there
2 shall be an amnesty for any real or corporate person, trust or trustee whose income for income
3 tax purposes derived from the seasonal rental of any dwelling unit including, but not limited to
4 apartments, single or multiple family housing, cottages, condominiums, bed and breakfasts and
5 time share units or any other such temporary occupancy not currently defined in chapter 64G of
6 the General Laws that went unreported or under reported prior to the effective date of this act.

7 “Seasonal rental” is defined as occupancy for a price to be paid and intended at the time
8 of contract to be for a period of ninety consecutive days or less regardless of whether such use
9 and possession is as a lessee, tenant, guest or licensee.

10 This amnesty period shall be available only to real or corporate person, trust or trustee
11 who received income from the seasonal rental of any dwelling unit prior to the effective date of
12 this act and who reports such income beginning with the first income tax reporting period
13 following the effective date of this act and either any home rule petition extending the room
14 occupancy taxes to seasonal rentals or An Act providing for local aid enhancement filed during
15 the 2015-2016 session of the legislature..

16 SECTION 2. This act shall take effect on its passage.