HOUSE DOCKET, NO. 3910 FILED ON: 6/4/2015

HOUSE . . . . . No. 3588

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 relative to the application of the local option room occupancy excise tax to seasonal rental properties in the town of Wellfleet.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Sarah K. Peake	*4th Barnstable*

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By Representative Peake of Provincetown and Senator Wolf, a joint petition (accompanied by bill, House, No. 3588) of Sarah K. Peake (by vote of the town) that the town of Wellfleet be authorized to establish a room occupancy tax on vacation rentals. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act relative to the application of the local option room occupancy excise tax to seasonal rental properties in the town of Wellfleet.

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 G. L. c. 64G, §3A or other law, as the same may be amended from time to time, the town of Wellfleet 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 five (5) percent of the total amount of rent of each such occupancy.

Section 2. For the purpose of this chapter, all terms used herein shall, unless the context requires otherwise, have the same meanings as set forth in G. L. c. 64G, §1 and as follows:

11 “Occupancy”, the use or possession, or the right to the use or possession of any room or
12 rooms in a bed and breakfast establishment, bed and breakfast home, lodging house, motel,
13 seasonal rental property or other transient accommodation designed and normally used for
14 sleeping and living purposes, or the right to the use or possession of the furnishings or the
15 services and accommodations, including breakfast in a bed and breakfast establishment or bed
16 and breakfast home, accompanying the use and possession of such room or rooms, for a period
17 of ninety consecutive calendar days or less, regardless of whether such use and possession is as a
18 lessee, tenant, guest, or licensee.

19 “Seasonal rental property or other transient accommodations” shall mean any bed and
20 breakfast home, as defined by G. L. c. 64G, §1 and any residential or commercial dwelling,
21 dwelling unit or part thereof, unit of a condominium dwelling as defined by G. L. c. 183A, or
22 time-share as defined by G. L. c. 183B, used for the lodging of guests or invitees in exchange for
23 rent.

24 Section 3. No excise shall be imposed upon for the transfer of occupancy of any room in
25 a seasonal rental property or other transient accommodations if the total amount of rent is less
26 than fifteen dollars per day or its equivalent or if the accommodation, other than a bed and
27 breakfast home, is exempt under the provisions of G. L. c. 64G, §2.

28 Section 4. All operators of seasonal rental properties or other transient accommodations
29 shall be responsible for assessing, collecting, reporting, and paying such excise tax as set forth in
30 G. L. c. 64G, §3-6, 7A and shall be liable in the same manner as operators in G. L. c. 64G, §7B.

31 Section 5. This act shall take effect upon its passage.