

**HOUSE . . . . . No. 3687**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***David T. Vieira and Viriato M. deMacedo***

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*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 concerning local room tax.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>David T. Vieira</i>	<i>3rd Barnstable</i>
<i>Viriato M. deMacedo</i>	<i>Plymouth and Barnstable</i>
<i>Timothy R. Madden</i>	<i>Barnstable, Dukes and Nantucket</i>

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By Representative Vieira of Falmouth and Senator deMacedo, a joint petition (accompanied by bill, House, No. 3687) of David T. Vieira, Viriato M. deMacedo and Timothy R. Madden (by vote of the town) that the town of Falmouth be authorized to impose a room occupancy tax on vacation or leisure accommodations. Revenue. [Local Approval Received.]

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
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An Act concerning local room tax.

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

1           Notwithstanding any general or special law to the contrary, the town of Falmouth may  
2 impose a room occupancy tax, in addition to such occupancy tax currently allowed by law, on  
3 any vacation or leisure accommodation including, but not limited to apartments, single or multi-  
4 family housing, cottages, condominiums, and time share units, as well as any other vacation or  
5 leisure accommodation not expressly taxed pursuant to the provision of chapter 64G of the  
6 General Laws, at the same rate as the town taxes commercial accommodations. For purposes of  
7 this act, a vacation or leisure accommodation shall include only those accommodations that are  
8 occupied for payment for a period of 30 consecutive days or less, regardless of whether the use  
9 and possession of such accommodation is as a lessee, tenant, guest or license, but shall exclude  
10 those accommodations specifically exempted from the provisions of said chapter 64G pursuant  
11 to section 2 of said chapter 64G.