HOUSE . . . . . No. 4233

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, May 5, 2016.

The committee on Revenue to whom were referred the petition (accompanied by bill, Senate, No. 1523) of Mark C. Montigny and Denise Provost for legislation to clarify occupancy excise and internet hotel room resellers, the petition (accompanied by bill, House, No. 2515) of Sean Garballey relative to the room occupancy excise tax, and the petition (accompanied by bill, House, No. 2539) of Russell E. Holmes and others relative to the room occupancy excise tax on rooms booked online, recommending that the accompanying bill (House, No. 4233) ought to pass.

For the committee,

JAY R. KAUFMAN.

HOUSE DOCKET, NO. FILED ON: 3/16/2016

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The Commonwealth of Massachusetts

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

An Act clarifying occupancy excise and internet hotel room resellers.

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

Section 5 of Chapter 64G, as appear in the 2014 Official Edition, is hereby amended by inserting at the end thereof the following:-

; provided, however, that the excise shall apply to whatever dollar amount is held out to the occupant as the cost of the rent, including any charges or fees included in the rent which are not separately itemized; provided further, that the excise shall not apply to any fees or charges which are separately itemized from the rent.