

**HOUSE . . . . . No. 2637**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Sarah K. Peake and Julian Cyr*

*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 authorizing the town of Provincetown to apply the local option room occupancy excise to all seasonal rental properties in the town.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>
<i>Julian Cyr</i>	<i>Cape and Islands</i>

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By Representative Peake of Provincetown and Senator Cyr, a joint petition (accompanied by bill, House, No. 2637) of Sarah K. Peake and Julian Cyr (by vote of the town) that the town of Provincetown be authorized to impose a room occupancy excise tax on vacation rental properties in said town. Revenue. [Local Approval Received.]

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3299 OF 2015-2016.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
—————

An Act authorizing the town of Provincetown to apply the local option room occupancy excise to all seasonal rental properties in the town.

*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 the provisions of any general or special law to the  
2 contrary, in addition to the authority to impose a local excise tax upon any transfer of occupancy  
3 of any room or rooms as may be set forth in and authorized by Chapter 64G section 3A of the  
4 Massachusetts General Laws or other law, as the same may be amended from time to time, the  
5 town of Provincetown shall, commencing on the first day of the fiscal year that begins after the  
6 effective date of this Act, be authorized to impose a local excise tax upon the transfer of  
7 occupancy of any room in a seasonal rental property or other transient accommodations located  
8 within said town by any operator at the rate of up to but not exceeding six (6) percent of the total  
9 amount of rent of each such occupancy.

10 SECTION 2. For the purposes of this chapter, all terms used herein shall, unless the  
11 context requires otherwise, have the same meanings as set forth in Chapter 64G section 1 of the  
12 Massachusetts General Laws and as follows:

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

21 “Seasonal rental property or other transient accommodations” shall mean any bed and  
22 breakfast home, as defined by Chapter 64G section 1 of the Massachusetts General Laws and any  
23 residential or commercial dwelling, dwelling unit or part thereof, unit of a condominium as  
24 defined by Chapter 183A of the Massachusetts General Laws or time-share as defined by  
25 Chapter 183B of the Massachusetts General Laws, used for the lodging of guests or invitees in  
26 exchange for rent.

27 SECTION 3. No excise shall be imposed upon for the transfer of occupancy of any room  
28 in a seasonal rental property or other transient accommodations if the total amount of rent is less  
29 than fifteen dollars per day or its equivalent or if the accommodation, other than a bed and  
30 breakfast home, is exempt under the provisions of Chapter 64G section 2 of the Massachusetts  
31 General Laws.

32           SECTION 4. All operators of seasonal rental property or other transient accommodations  
33 shall be responsible for assessing, collecting reporting and paying such local excise tax as set  
34 forth in Chapter 64G sections 3, 4, 5, 6 and 7A of the Massachusetts General Laws and shall be  
35 liable in the same manners as operators in Chapter 64G section 7B of the Massachusetts General  
36 Laws.

37           SECTION 5. This act shall take effect upon its passage.