

HOUSE No. 3780

The Commonwealth of Massachusetts

PRESENTED BY:

Natalie Higgins

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 requiring notice to operators within a city or town that has accepted the local room occupancy excise tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Natalie Higgins</i>	<i>4th Worcester</i>	<i>6/6/2017</i>
<i>Jennifer L. Flanagan</i>	<i>Worcester and Middlesex</i>	<i>6/6/2017</i>

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By Ms. Higgins of Leominster, a petition (subject to Joint Rule 12) of Natalie Higgins and Jennifer L. Flanagan relative to requiring the commissioner of Revenue to provide written notice to certain establishments offering rooms and lodging within a municipality when said municipality has accepted the local room occupancy excise tax. Revenue.

The Commonwealth of Massachusetts

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

An Act requiring notice to operators within a city or town that has accepted the local room occupancy excise 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 Section 3A of chapter 64G of the General Laws, as appearing in the 2016 Official
2 Edition, is hereby amended by adding the following paragraph:-

3 The commissioner of revenue shall provide written notice to all operators registered with
4 the commissioner pursuant to section 67 of chapter 62C who operate a hotel, motel, bed and
5 breakfast establishment or lodging house within a city or town that has accepted the local excise
6 pursuant to this section of such acceptance and of the rate and effective date of the local excise
7 not later than 15 days before the effective date of the local excise. For tax years beginning on or
8 after 2016, failure to receive such notice from the commissioner shall nullify the operator’s
9 obligation to collect and pay such local excise for the tax year in which the operator should have
10 received notice pursuant to this section.