

**HOUSE . . . . . No. 3792**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Dylan Fernandes*

*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 in the town of Falmouth.

PETITION OF:

NAME:

*Dylan Fernandes*

DISTRICT/ADDRESS:

*Barnstable, Dukes and Nantucket*

**HOUSE . . . . . No. 3792**

---

---

By Mr. Fernandes of Falmouth, a petition (accompanied by bill, House, No. 3792) of Dylan Fernandes (by vote of the town) that the town of Falmouth be authorized to impose a room occupancy tax on vacation and leisure accommodations. Revenue. [Local Approval Received.]

---

---

**The Commonwealth of Massachusetts**

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

An Act concerning local room tax in the town of Falmouth.

*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 General Laws, Chapter  
6 64G, at the rate of 6% of the total amount of the rate for each occupancy. Vacation or leisure  
7 accommodation is further defined to include only paid occupancy for a period of ninety  
8 consecutive days or less, regardless of whether such use and possession is as a lessee, tenant,  
9 guest or license, but excludes those accommodations specifically exempted from General Laws,  
10 Chapter 64G, in section 2 of that chapter.