

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:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Dylan Fernandes</i>	<i>Barnstable, Dukes and Nantucket</i>	<i>5/30/2017</i>

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.