

**HOUSE . . . . . No. 4250**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

***Paul Tucker and Joan B. Lovely***

*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 short-term rental excise tax in the city of Salem.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul Tucker</i>	<i>7th Essex</i>	<i>2/6/2018</i>
<i>Joan B. Lovely</i>	<i>Second Essex</i>	<i>2/6/2018</i>

**HOUSE . . . . . No. 4250**

---

By Representative Tucker of Salem and Senator Lovely, a joint petition (accompanied by bill, House, No. 4250) of Paul Tucker and Joan B. Lovely (with the approval of the mayor and city council) that the city of Salem be authorized to impose a local excise tax on short-term rentals in said city. Revenue. [Local Approval Received.]

---

**The Commonwealth of Massachusetts**

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

An Act concerning local short-term rental excise tax in the city of Salem.

*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 any general or special law to the contrary, the City of  
2 Salem may impose a room occupancy tax on any short-term residential rental for tourist or  
3 transient use, including, but not limited to apartments, single or multi-family housing, cottages,  
4 condominiums, and time share units, as well as any other short-term residential rental unit for  
5 tourist or transient use 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. A short-term  
7 residential rental for tourist or transient use is further defined to include only paid occupancy for  
8 any period of ninety consecutive days or less, regardless of whether such use and possession is a  
9 lessee, tenant, guest or license, but excludes those accommodations specifically exempted from  
10 General Laws, Chapter 64G, in section 2 of that chapter.