

**SENATE . . . . . No. 1718**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Mark C. Montigny***

*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 clarifying occupancy excise and internet hotel room resellers.

PETITION OF:

NAME:

*Mark C. Montigny*

DISTRICT/ADDRESS:

*Second Bristol and Plymouth*

**SENATE . . . . . No. 1718**

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By Mr. Montigny, a petition (accompanied by bill, Senate, No. 1718) of Mark C. Montigny for legislation to clarify occupancy excise and internet hotel room resellers. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1567 OF 2017-2018.]

**The Commonwealth of Massachusetts**

—————  
**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
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An Act clarifying occupancy excise and internet hotel room resellers.

*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. Section 5 of Chapter 64G, as appear in the 2016 Official Edition, is hereby  
2 amended by inserting at the end thereof the following:- ; provided, however, that the excise shall  
3 apply to whatever dollar amount is held out to the occupant as the cost of the rent, including any  
4 charges or fees included in the rent which are not separately itemized; provided further, that the  
5 excise shall not apply to any fees or charges which are separately itemized from the rent.