

SENATE No. 2851

Senate, July 29, 2020 - Text of the Senate amendment (Senator Cyr) to the House Bill making technical corrective changes to the Cape Cod and Islands Water Protection Fund tax assessments (House, No. 4073).

The Commonwealth of Massachusetts

In the One Hundred and Ninety-First General Court
(2019-2020)

1 SECTION 1. Notwithstanding any general or special law to the contrary, an operator who
2 paid the excise under section 3C of chapter 64G of the General Laws to the commissioner of
3 revenue for a transfer of occupancy in a bed and breakfast establishment, hotel, lodging house,
4 motel or short-term rental pursuant to a contract that was entered into not later than December
5 31, 2018 and that occurred between July 1, 2019 and December 31, 2019, inclusive, may file a
6 claim for abatement with the commissioner. The claim shall specify: (i) the total amount of
7 excise that was due to the commissioner for such transfer of occupancy; (ii) the total amount of
8 such excise actually paid to the commissioner; and (iii) the total amount of such excise so paid
9 that was not paid by the occupant. The claim for abatement shall be made on such form and in
10 such manner as prescribed by the commissioner and shall contain any documentation,
11 information or calculations that the commissioner may specify. The commissioner shall evaluate
12 each claim for abatement and shall treat any claim under this section as an application for
13 abatement under chapter 62C of the General Laws. Not later than November 1, 2020, after the
14 timely, accurate and complete submission of the claim for abatement the commissioner shall
15 certify, for all claims approved by the commissioner, the amount reported pursuant to clause (iii)
16 and notify the Cape Cod and Islands Water Protection Fund Management Board, established in

17 section 20 of chapter 29C of the General Laws, of the certified amount. Not later than 30 days
18 after receipt of such notice, the Cape Cod and Islands Water Protection Fund Management Board
19 shall remit the certified amount from the Cape Cod and Islands Water Protection Fund,
20 established in section 19 of said chapter 29C, to the commissioner; provided, however, that if the
21 board is unable to remit all or part of the certified amount due to lack of sufficient funds, the
22 commissioner shall not credit revenues received pursuant to said section 3C of said chapter 64G
23 to the fund up to the amount of the certified amount not remitted. After receipt of the certified
24 amount, the commissioner shall abate the certified amount. The commissioner shall promulgate
25 regulations to implement this act and a claim filed pursuant to this act shall be filed not more
26 than 30 days after the commissioner has promulgated the regulations.

27 SECTION 2. Not later than January 1, 2021, the commissioner shall report the total
28 amount abated under this act to the senate and house committees on ways and means and the
29 joint committee on revenue.