SENATE DOCKET, NO. 2132 FILED ON: 1/20/2023

SENATE . . . . . No. 1877

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:	DISTRICT/ADDRESS:
Mark C. Montigny	*Second Bristol and Plymouth*

SENATE DOCKET, NO. 2132 FILED ON: 1/20/2023

SENATE . . . . . No. 1877

By Mr. Montigny, a petition (accompanied by bill, Senate, No. 1877) of Mark C. Montigny for legislation to clarify occupancy excise and internet hotel room resellers. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1923* OF 2021-2022.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Third General Court
(2023-2024)

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:

Section 5 of Chapter 64G, as appear in the 2020 Official Edition, is hereby amended by inserting at the end thereof the following:- ; provided, however, that the excise shall apply to whatever dollar amount is held out to the occupant as the cost of the rent, including any charges or fees included in the rent which are not separately itemized; provided further, that the excise shall not apply to any fees or charges which are separately itemized from the rent.