

HOUSE No. 4576

The Commonwealth of Massachusetts

PRESENTED BY:

Hadley Luddy and Julian Cyr

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 authorizing the town of Eastham to impose a 3% real estate transfer fee.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Hadley Luddy</i>	<i>4th Barnstable</i>	<i>6/18/2025</i>

HOUSE No. 4576

By Representative Luddy of Orleans and Senator Cyr, a joint petition (accompanied by bill, House, No. 4576) of Hadley Luddy (by vote of the town) that the town of Eastham be authorized to impose a 3% real estate transfer fee in said town. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act authorizing the town of Eastham to impose a 3% real estate transfer fee.

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. There is hereby imposed a real estate transfer fee of up to 3% (three
2 percent) of the purchase price exceeding \$1 (the exemption amount) upon the transfer of any real
3 property interest in any real property situated in the Town of Eastham. The fee and exemption
4 amount may be amended by a 2/3rds vote of an Annual or Special Town Meeting. Said fee shall
5 be the liability of the purchaser of such property interest, and any agreement between the
6 purchaser and the seller or any other person with reference to the allocation of the responsibility
7 for bearing said fee shall not affect such liability of the seller. The fee shall be paid to the Town
8 of Eastham. The funds collected in each fiscal year shall be apportioned and deposited into the
9 Town's Affordable Housing Trust Fund and/or Wastewater Stabilization Fund as determined by
10 the Select Board from time to time.

11 SECTION 2. The following transfers of real property interests shall be exempt from the
12 real estate transfer fee:

13 A. First time homebuyers who live in the home for at least 5 years. A lien shall
14 accompany the deed stating that "There is running with the land a lien equal to the amount of fee
15 exempted, plus accumulated interest and penalties until such time as all conditions of this
16 subsection are met."

17 B. Transfers to or from the government of the United States, the Commonwealth, the
18 Town of Eastham and any of their instrumentalities, agencies or subdivisions, such as the
19 Eastham Affordable Housing Trust.

20 C. Transfers made without additional consideration to confirm, correct, modify or
21 supplement a transfer previously made.

22 D. Transfers of convenience with consideration under \$100 which include: name
23 change, into trusts, out of trust, etc.

24 E. Transfers by operation of law without actual consideration, including but not
25 limited to transfers resulting from a court order or decree

26 F. Transfers to any charitable organization as defined in Clause 3 of Section 5 of
27 Chapter 59 of the General Laws or any religious organization providing that the real property
28 interests so transferred will be held solely for public charitable or religious purposes.

29 G. Transfers between marriage partners, parents and children, grandchildren,
30 stepparents and stepchildren, brothers and sisters; and

31 H. Transfers of any unit subject to a year-round housing, or affordable housing, deed
32 restriction approved by the Executive Office of Housing and Livable Communities,
33 MassHousing, the Town of Eastham, or their successors.

34 SECTION 3.

35 The Town may, by bylaw, adopt additional requirements, exemptions and regulations to
36 implement and enforce the provisions of this act, to be consistent with this act. The Town may
37 not, by bylaw or otherwise, eliminate or reduce any exemption set forth in this act.

38 A. The fee shall be paid to the Town of Eastham, and the Town shall have such
39 remedies to collect the fee as provided by law with respect to the collection of real property
40 taxes.

41 B. The fee imposed shall be due at the time of the transfer of real property interest.

42 C. The buyer shall pay interest on any unpaid amount of the fee at the rate the Town collects on
43 unpaid real estate taxes.

44 D. The Town shall notify a buyer by registered or certified mail of any failure to
45 discharge the amount in full of fee due.

46 E. All fees and interest required to be paid under this Act shall constitute a personal
47 debt of the buyer and may be recovered in an action of contract.

48 SECTION 4. This Act shall take effect ninety (90) days following the date of passage.

49 By the Select Board