

HOUSE No. 5457

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 Provincetown to impose a 0.5% real estate transfer fee.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Hadley Luddy</i>	<i>4th Barnstable</i>	<i>5/20/2026</i>

HOUSE No. 5457

By Representative Luddy of Orleans and Senator Cyr, a joint petition (accompanied by bill, House, No. 5457) of Hadley Luddy (by vote of the town) that the town of Provincetown be authorized to impose a 0.5% real estate transfer fee upon the transfer of certain property 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 Provincetown to impose a 0.5% 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 equal to 0.5% (one half
2 percent) of the purchase price upon the transfer of any real property interest in any real property
3 situated in the Town of Provincetown with a purchase price of \$1,000,000 or greater. Said fee
4 shall be the liability of the purchaser of such property interest, and any agreement between the
5 purchaser and the seller or any other person with reference to the allocation of the responsibility
6 for bearing said fee shall not affect such liability of the seller. The fee shall be paid to the Town
7 of Provincetown. The funds collected in each fiscal year shall be deposited equally in both the
8 Town’s Year Round Market Rate Rental Housing Trust and the Provincetown’s Affordable
9 Housing Trust.

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

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

16 B. Transfers to the government of the U.S., the Commonwealth, the Town of
17 Provincetown and any of their instrumentalities, agencies or sub-divisions, such as the
18 Provincetown Housing Authority.

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

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

23 E. Transfers to any charitable organization as defined in Clause 3 of Section 5 of Chapter
24 59 of the General Laws or any religious organization providing that the real property interests so
25 transferred will be held solely for public charitable or religious purposes.

26 F. Transfers between family members, marriage partners, parents and children,
27 grandchildren, stepparents and stepchildren, brothers and sisters.

28 G. Transfers of any unit covered by a year round housing deed restriction.

29 Section 3.

30 A. The fee imposed shall be due at the time of the transfer of the real property interest.

31 B. The buyer shall pay interest on any unpaid amount of the fee at the rate the Town
32 collects on unpaid real estate taxes.

33 C. The Town shall notify a buyer by registered or certified mail of any failure to
34 discharge the amount in full of fee due.

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

37 Section 4. This Act shall take effect on passage.