

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Steven Owens*

*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 reinvesting in transportation through assessments on parking.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Steven Owens</i>	<i>29th Middlesex</i>	<i>1/10/2025</i>

**HOUSE . . . . . No.**

[Pin Slip]

**The Commonwealth of Massachusetts**

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

An Act reinvesting in transportation through assessments on parking.

*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 - Chapter 40 of the general laws is hereby amended by adding after section  
2 22A, the following section:

3 Section 22A1/4.

4 (a) As used in this chapter, the following words shall have the meaning

5 "Commissioner", the commissioner of revenue.

6 "Operator." Any person conducting or operating a parking facility, and any Valet Parking  
7 Operator.

8 "Parking Facility." Any outdoor or indoor area or space where more than three motor  
9 vehicles may be parked or stored for a charge, fee or other consideration.

10 (b) A city or town which accepts this section in the manner provided in section 4 of  
11 chapter 4 may impose a local tax upon the rate for a parking facility within the city or town by a  
12 vendor at a rate of no more than 30%. The operator shall pay the local tax imposed under this

13 section to the commissioner at the same time and in the same manner as the sales tax due to the  
14 commonwealth.

15 (c) The commissioner shall: (i) proportionately distribute  $\frac{1}{2}$  of the amount received from  
16 a city or town based on the revenue from parking taxes the previous calendar within that city or  
17 town to address municipal roads, bridges and other transportation infrastructure or any other  
18 public purpose substantially related to the operation of transit services in the city or town  
19 including, but not limited to, the complete streets program established in section 1 of chapter 90I  
20 of the General laws and other programs that support alternative modes of transportation; (ii)  
21 distribute  $\frac{1}{2}$  of the amount collected to the Commonwealth Transportation Fund established in  
22 section 2ZZZ of chapter 29 of the General Laws.

23 (d) Any city or town seeking to dispute the commissioner's calculation of its distribution  
24 under this subsection shall notify the commissioner, in writing, not later than 1 year from the  
25 date the tax was distributed by the commissioner to the city or town.

26 (e) This section shall take effect in a municipality on the first day of the calendar quarter  
27 following 30 days after its acceptance by the municipality or on the first day of a later calendar  
28 quarter that the city or town may designate.

29 (f). Reimbursement for the tax imposed by this chapter shall be paid by the purchaser to  
30 the operator, and each operator shall add to the sales price and shall collect from the purchaser  
31 the full amount of the tax imposed by this chapter and such tax shall be a debt from the purchaser  
32 to the operator, when so added to the sales price, and shall be recoverable at law in the same  
33 manner as other debts.

34 (g). Upon each parking fee taxable under this chapter, the amount of tax collected by the  
35 operator from the purchaser shall be stated and charged separately from the sales price and  
36 shown separately on any record thereof at the time the sale is made or on any evidence of sale  
37 issued or used by the operator.

38 (h). Any operator required to collect this tax from another person, who fails to collect the  
39 tax, shall be liable for the tax upon the full amount charged.

40 (i). Every operator who fails to pay to the commissioner any sums required by this  
41 chapter shall be liable therefor to the commonwealth.