HOUSE DOCKET, NO. 3599 FILED ON: 2/24/2011

HOUSE . . . . . No. 3260

By Mr. Turner of Dennis, a petition (accompanied by bill, House, No. 3261) of Cleon H. Turner and Demetrius J. Atsalis (by vote of the town) that the town of Yarmouth be authorized to impose a room occupancy tax on certain property rentals located in said town. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

AN ACT PROVIDING LOCAL REVENUE ENHANCEMENT FOR THE TOWN OF YARMOUTH .

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Notwithstanding any general or special law to the contrary, the town of Yarmouth may impose a room occupancy tax, in addition to any such occupancy tax currently allowed by law, on any vacation or leisure accommodation, including, but not limited to apartments, single or multiple family housing, cottages, condominiums, bed and breakfasts and time share units or any other such temporary occupancy not currently defined in chapter 64G of the General Laws. Vacation or leisure accommodation is defined as occupancy for a period of 90 consecutive days or less, for a price to be intended and paid at the time of contract, regardless of whether such use and possession is by a lessee, tenant, guest or licensee.