

**HOUSE . . . . . No. 3842**

By Representatives Turner of Dennis and Peake of Provincetown, a petition (accompanied by bill, House, No. 3842) of Cleon H. Turner, Sarah K. Peake and Daniel A. Wolf (by vote of the town) that the town of Brewster 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 AID ENHANCEMENT FOR THE TOWN OF BREWSTER..

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

9

10 SECTION 2. Said provisions shall not apply to accommodations provided to seasonal  
11 employees by employers.

SECTION 3. This Act shall take effect upon its passage.