

HOUSE No. 2623

The Commonwealth of Massachusetts

PRESENTED BY:

Paul W. Mark and Adam G. Hinds

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 establishing a recreation tax in the town of Charlemont.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Paul W. Mark

2nd Berkshire

HOUSE No. 2623

By Representative Mark of Peru and Senator Hinds, a joint petition (accompanied by bill, House, No. 2623) of Paul W. Mark (by vote of the town) that the town of Charlemont be authorized to establish a tax on commercial recreational activities. Revenue. [Local Approval Received.]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 4700 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act establishing a recreation tax in the town of Charlemont.

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

1 Article 21
2 Voted to authorize the Board of Selectmen to petition the General Court for a special act
3 in the form below, providing that the Town may assess a tax on commercial recreational
4 activities; provided, however, that the General Court may make clerical or editorial changes of
5 form only to the bill, unless the Board of Selectmen approve amendments to the bill before
6 enactment by the General Court; and provided further that the Board of Selectmen hereby
7 authorized to approve amendments which shall be within the scope of the general public
8 objectives of this petition;

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

11 SECTION 1. (a) Notwithstanding any general or special law to the contrary, the Town of
12 Charlemont may impose a recreation tax on the fee for service for guided and unguided
13 commercial recreational activities within the town in the amount of three percent of the ticket
14 price. Such tax shall be in addition to the amount of any sales tax imposed pursuant to chapter
15 64H of the General Laws. Upon each sale of a commercial recreational service under this act, the
16 amount of tax collected by the vendor from the purchaser shall be stated and charged separately
17 from the sales price and shown separately on any record thereof at the time the sale is made or on
18 any evidence of sale used by the vendor. The vendor shall pay the recreation tax imposed under
19 this section to the commissioner of revenue at the same time in the same manner as the sales tax
20 due to the commonwealth.

21 (b) All sums received pursuant to this act shall be paid quarterly to the
22 treasurer of the town of Charlemont by the state treasurer, upon certification of the commissioner
23 of revenue.

24 SECTION 2. This act shall be submitted for acceptance to the qualified voters of the
25 town of Charlemont at the next regular municipal election in substantially the form of the
26 following question: "Shall an act passed by the general court in the year 2016, authorizing the
27 town of Charlemont to establish a tax on commercial recreation services, be accepted?"

28 Town counsel shall prepare a fair and concise summary of the act, which shall appear
29 below the ballot question. If a majority of votes cast in answer to the question is in the
30 affirmative, section 1 shall take effect, but not otherwise.