

**HOUSE . . . . . No. 2634**

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_

PRESENTED BY:

***Sarah K. Peake and Timothy R. Whelan***

\_\_\_\_\_

*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 providing local aid enhancement for the town of Brewster.

\_\_\_\_\_

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>
<i>Julian Cyr</i>	<i>Cape and Islands</i>

**HOUSE . . . . . No. 2634**

---

By Representatives Peake of Provincetown and Whelan of Brewster, a petition (accompanied by bill, House, No. 2634) of Sarah K. Peake, Timothy R. Whelan and Julian Cyr (by vote of the town) relative to the application of the local option room occupancy excise tax in the town of Brewster. Revenue. [Local Approval Received.]

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2700 OF 2015-2016.]

**The Commonwealth of Massachusetts**

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

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, as  
5 well as or any other vacation or leisure accommodation not expressly taxed pursuant to the  
6 provisions of General Laws, chapter 64G, at the rate of 6% of the total amount of the rate for  
7 each such occupancy. Vacation or leisure accommodation is further defined to include only paid  
8 occupancy for a period of ninety consecutive days or less, regardless of whether such use and  
9 possession is as a lessee, tenant, guest or licensee, but excludes those accommodations  
10 specifically exempted from General Laws, chapter 64G, in Section 2 of that chapter.

11

SECTION 2. This Act shall take effect upon its passage.