

HOUSE No. 3303

The Commonwealth of Massachusetts

PRESENTED BY:

James Arciero

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 relative to exempted accommodations.

PETITION OF:

NAME:

James Arciero

DISTRICT/ADDRESS:

2nd Middlesex

HOUSE No. 3303

By Mr. Arciero of Westford, a petition (accompanied by bill, House, No. 3303) of James Arciero relative to room excise tax exempted lodging accommodations at certain government institutions. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to exempted accommodations.

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 2 of chapter 64G of the General Laws, as appearing in the 2014 Official Edition,
2 is hereby amended by striking out clauses (a) and (b) in lines 1 to 6, inclusive, and inserting in
3 place thereof the following clauses:-

4 (a) lodging accommodations at federal, state or municipal institutions, except as provided
5 for in clause (b) of this paragraph; (b) lodging accommodations, including dormitories, at
6 religious, charitable, philanthropic and public and private educational institutions; provided,
7 however, that this exemption shall not apply to accommodations provided in a manner ancillary
8 to the achievement of the religious, charitable, philanthropic or educational purposes of such
9 institutions; and provided further, that lodging accommodations provided by a public or private
10 college or university that are not student dormitories or faculty housing and that are available to
11 the general public shall be considered ancillary to the educational purpose of such educational
12 institutions;