

**HOUSE . . . . . No. 03560**

**[LOCAL APPROVAL RECEIVED.]**

The Commonwealth of Massachusetts

PRESENTED BY:

*David Vieira, and*

*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 passage of the accompanying bill:

An Act approving the application of the local option room occupancy excise to seasonal rental and timeshare rental properties in the Town of Falmouth.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

*David Vieira,*

*3rd Barnstable*

*Timothy R. Madden*

*Barnstable, Dukes and Nantucket*

# HOUSE . . . . . No. 03560

By Messrs. Vieira of Falmouth and Madden of Nantucket, a petition (accompanied by bill, House, No. 3560) of David Vieira and Timothy R. Madden (by vote of the town) that the town of Falmouth be authorized to approve the application of local option room occupancy excise to seasonal rental and timeshare rental properties in said town. Revenue. [Local Approval Received.]

## The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act approving the application of the local option room occupancy excise to seasonal rental and timeshare rental properties in the Town of Falmouth.

*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 the provisions of any general or special law to the contrary, in  
2 addition to the authority to impose a local excise tax upon any transfer of occupancy of any  
3 room or rooms as may be set forth in and authorized by general laws chapter 64G, section 3A, or  
4 other law, as the same may be amended from time to time, the town of Falmouth shall,  
5 commencing on the first day of the fiscal year that begins after the effective date of this Act, be  
6 authorized to impose a local excise tax upon the transfer of occupancy of any room or rooms in a  
7 seasonal rental property or other transient accommodation located within said town by any  
8 operator at the rate of up to but not exceeding six (6) percent of the total amount of rent of each  
9 such occupancy.

10 Section 2. For the purposes of this chapter, all terms used herein shall, unless the context  
11 requires otherwise, have the same meaning as set forth in general law chapter 64G, section 1  
12 and as follows: “Occupancy”, the use or possession, or the right to the use or possession, of any  
13 room or rooms in a bed and breakfast establishment, bed and breakfast home, hotel, lodging  
14 house, motel, seasonal rental property or other transient accommodation designed and normally  
15 used for sleeping and living purposes, or the right to the use or possession of the furnishings or  
16 the services and accommodations, including breakfast in a bed and breakfast establishment or  
17 bed and breakfast home, accompanying the use and possession of such room or rooms, for a  
18 period of ninety consecutive calendar days or less, regardless of whether such use and possession  
19 is as a lessee, tenant, guest or licensee. “Seasonal rental property or other transient  
20 accommodations” shall mean any bed and breakfast home, as defined by general law chapter  
21 64G, section 1 and any residential or commercial dwelling, dwelling unit or part thereof, unit of  
22 a condominium as defined by general law chapter 183A, or time share as defined by general law  
23 chapter 183B, used for the lodging of guests or invitees in exchange for rent.

24 Section 3. No excise shall be imposed upon the transfer of occupancy of any room in a seasonal  
25 rental property or other transient accommodation if the total amount of the rent is less than  
26 fifteen dollars per day or its equivalent or of the accommodation, other than a bed and breakfast  
27 home, is exempt under the provisions of chapter 64G, section 2.

28 Section 4. All operators of seasonal rental property or other transient accommodations shall be  
29 responsible for the assessing, collecting, reporting and paying of such local excise tax as set forth  
30 in general law chapter 64G, sections 3,4,5,6 and 7A and shall be liable in the same manner as  
31 operators in general laws chapter 64G, section 7B.

32 Section 5. This act shall take effect upon its passage.