

SENATE No. 1614

The Commonwealth of Massachusetts

PRESENTED BY:

Daniel A. Wolf

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 room occupancy excise tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Daniel A. Wolf</i>	<i>Cape and Islands</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>
<i>Tricia Farley-Bouvier</i>	<i>3rd Berkshire</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>

SENATE No. 1614

By Mr. Wolf, a petition (accompanied by bill, Senate, No. 1614) of Daniel A. Wolf, Michael O. Moore, Tricia Farley-Bouvier, James B. Eldridge and other members of the General Court for legislation relative to room occupancy excise tax. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to room occupancy excise tax.

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. Section 1 of chapter 64G of the General Laws, as appearing in the 2012
2 Official Edition, is hereby amended by inserting after the word “motel” in line 29, the following
3 words:- or other transient accommodations

4 SECTION 2. Said section 1 of said chapter 64G, as so appearing, is further amended by
5 inserting after the word “rooms” in line 33, the following words:- or other transient
6 accommodations

7 SECTION 3. Said section 1 of said chapter 64G, as so appearing , is further amended by
8 adding the following subsections:

9 (k) “Transient accommodations” any vacation or leisure accommodation, including but
10 not limited to apartment, single or multiple family housing, cottage, condominium and time-
11 share unit which , is rented to occupants for a period of 60 consecutive days or less regardless of
12 whether such use and possession is as a lessee, tenant, guest or licensee.

13 (l) “Vacation or leisure accommodation”, occupancy for a price to be paid and intended
14 at the time of contract or agreement to be for a period of 60 consecutive days or less regardless
15 of whether such use and possession is as lessee, tenant, guest or licensee.

16 SECTION 4. Said chapter 64G is further amended by adding the following section:-

17 Section 13. (i) Any city or town which accepts or has accepted the provisions of section
18 3A may, by a separate vote, accept the provisions of this section and expand the imposition of
19 room occupancy excise to include transient accommodations.

20 (ii) For transient accommodations subject to this section, the owner of the apartment,
21 single or multiple family housing, cottage, condominium or time-share unit shall be responsible
22 for assessing, collecting, reporting, and paying over the tax as described for operators in sections
23 3, 4, 5, 6 and 7A, and shall be liable in the same manner as operators in section 7B. If a property
24 owner has a manager or management company collecting the rent such manager or management
25 company shall collect the room occupancy excise and forward it to the owner along with the
26 accommodation fee.