

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Cleon H. Turner, Sarah K. Peake

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 providing for local aid enhancement.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Cleon H. Turner	1st Barnstable
Sarah K. Peake	4th Barnstable

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT PROVIDING FOR LOCAL AID ENHANCEMENT.

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 2006 Official
2 Edition, is hereby amended by inserting after the word “motel” in line 29, the following words:-

3 “or other transient accommodations”

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

6 “or other transient accommodations”

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

9 (k) “Transient accommodations” any vacation or leisure accommodation, including but not
10 limited to apartment, single or multiple family housing, cottage, condominium and time-share unit which
11 , is rented to occupants for a period of 90 consecutive days or less regardless of whether such use and
12 possession is as a lessee, tenant, guest or licensee.

13 (l) “Vacation or leisure accommodation”, occupancy for a price to be paid and intended at the
14 time of contract or agreement to be for a period of 90 consecutive days or less regardless of whether such
15 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 3A
18 may, by a separate vote, accept the provisions of this section and expand the imposition of room
19 occupancy excise to include transient accommodations.

20 (ii) For transient accommodations subject to this section, the owner of the
21 apartment, single or multiple family housing, cottage, condominium or time-share unit shall be
22 responsible for assessing, collecting, reporting, and paying over the tax as described for operators in
23 sections 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 company
25 shall collect the room occupancy excise and forward it to the owner along with the accommodation fee.

26 **SECTION 5.** Said provisions shall not apply to accommodations provided to seasonal employees
27 by employers.