

HOUSE No. 01713

The Commonwealth of Massachusetts

PRESENTED BY:

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 relative to local aid enhancement for the town of Provincetown.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>
<i>Cleon H. Turner</i>	<i>1st Barnstable</i>
<i>Daniel A. Wolf</i>	<i>Cape and Islands</i>

HOUSE No. 01713

By Ms. Sarah K. Peake of Provincetown, petition (accompanied by bill, House, No. 01713) of Daniel Wolf and others (by vote of the town) that the town of Provincetown be authorized to impose a room occupancy excise tax on vacation rental property in said town. Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
 HOUSE
 , NO. 4654 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to local aid enhancement for the town of Provincetown.

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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 Provincetown may impose a room occupancy tax, in addition to any such occupancy tax
- 3 currently 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 or
- 5 any other such temporary occupancy not currently defined in Massachusetts General Laws,
- 6 chapter 64G. Vacation or leisure accommodation is defined as occupancy for a price to be paid
- 7 and intended at the time of contract to be for a period of ninety consecutive days or less
- 8 regardless of whether such use and possession is as a lessee, tenant, guest or licensee.

9 SECTION 2. Said provisions shall not apply to accommodations provided to seasonal employees
10 by employers.

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