

HOUSE No. 2451

The Commonwealth of Massachusetts

PRESENTED BY:

Garrett J. Bradley

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:

Garrett J. Bradley

DISTRICT/ADDRESS:

3rd Plymouth

HOUSE No. 2451

By Mr. Bradley of Hingham, a petition (accompanied by bill, House, No. 2451) of Garrett J. Bradley relative to the room occupancy tax exemption for certain accommodations provided by colleges or universities. Revenue.

The Commonwealth of Massachusetts

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

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 2012 Official Edition,
2 is hereby amended by striking out in line 3-6 the following words:- “

3 (b) lodging accommodations, including dormitories, at religious, charitable, educational,
4 and philanthropic institutions; provided, however, that this exemption shall not apply to
5 accommodations provided by any such institution at a hotel or motel operated by the institution;”

6 (b) lodging accommodations, including dormitories, at religious, charitable, educational
7 and philanthropic institutions; provided, however, that this exemption shall not apply to
8 accommodations provided by any such institution at a hotel or motel on or near the campus of a
9 college or university and operated by the college or university or an affiliate thereof;