

**HOUSE . . . . . No. 02549**

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The Commonwealth of Massachusetts

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PRESENTED BY:

*Michael J. Moran*

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*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 the room occupancy excise

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\_\_\_\_\_  
PETITION OF:

NAME:

*Michael J. Moran*

DISTRICT/ADDRESS:

*18th Suffolk*

# HOUSE . . . . . No. 02549

By Mr. Moran of Boston, a petition (accompanied by bill, House, No. 2549) of Moran relative to room occupancy excise taxes Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ HOUSE  
□ , NO. 2835 OF 2009-2010.]

## The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
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An Act relative to the room occupancy excise

□.

*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 is hereby amended by inserting,  
2 after item (c), the following:-- “(d) ‘Lodging establishment’, any building or portion thereof,  
3 other than a bed and breakfast home or single family dwelling, that is rented on a regular basis  
4 for lodging purposes with or without meals for less than ninety day periods.”.

5 Section 2. Section 1 of said chapter 64G is hereby amended by striking item (f) and inserting in  
6 place thereof the following:-- “(f) ‘Operator’, any person operating a bed and breakfast  
7 establishment, hotel, lodging establishment, lodging house or motel in the commonwealth  
8 including, but not limited to, the owner or proprietor of such premises the lessee, sublessee,

9 mortgagee in possession, licensee or any other person otherwise operating such bed and  
10 breakfast establishment, hotel, lodging establishment, lodging house or motel.”

11 Section 3. Section 1 of said chapter 64G is hereby amended by striking item (g) and inserting in  
12 place thereof the following:-- “(g) ‘Occupancy’, the use or possession, or the right to the use or  
13 possession, of any room or rooms in a bed and breakfast establishment, hotel, lodging  
14 establishment, lodging house or motel designed and normally used for sleeping and living  
15 purposes, or the right to the use or possession of the furnishings or the services and  
16 accommodations, including breakfast in a bed and breakfast establishment, accompanying the  
17 use and possession of such room or rooms, for a period of ninety consecutive calendar days or  
18 less, regardless of whether such use and possession is as a lessee, tenant, guest or licensee.”

19 Section 4. Section 1 of said chapter 64G is hereby amended by striking item (h) and inserting in  
20 place thereof the following:-- “(h) ‘Occupant’”, a person who, for a consideration, uses,  
21 possesses or has a right to use or possess, any room or rooms in a bed and breakfast  
22 establishment, hotel, lodging establishment, lodging house or motel under any lease, concession,  
23 permit, right of access, license or agreement.”

24 Section 5. Section 3 of said chapter 64G is hereby amended in line 1, by inserting after the words  
25 “lodging house,” the following:-- “lodging establishment,”.

26 Section 6. Section 3a of said chapter 64G is hereby amended in line 2, by striking the words  
27 “lodging house” and inserting in place thereof the following:-- “lodging house, lodging  
28 establishment”

29 Section 7. Section 6 of said chapter 64G is hereby amended in line 2, by striking the words  
30 “lodging house” and inserting in place thereof the following:-- “lodging house, lodging  
31 establishment”

32 Section 8. Section 12 of said chapter 64G is hereby amended in line 1, by striking the words  
33 “lodging house” and inserting in place thereof the following:-- “lodging house, lodging  
34 establishment”