

**HOUSE . . . . . No. 3859**

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
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An Act authorizing the town of Provincetown to impose a 0.5% real estate transfer fee.

*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. There is hereby imposed a real estate transfer fee, hereafter referred to as  
2 “the fee”, equal to 0.5 per cent of the purchase price upon the transfer of any real property  
3 interest in any real property situated in the Town of Provincetown, hereafter referred to as “the  
4 Town”. The fee shall be the liability of the purchaser of such property interest, and any  
5 agreement between the purchaser and the seller or any other person with reference to the  
6 allocation of the responsibility for bearing the fee shall not affect such liability of the purchaser.  
7 The fee shall be paid to the Town. The first \$250,000 collected in each fiscal year shall be  
8 deposited in the Town’s Capital Improvement Stabilization Fund. The remaining funds collected  
9 each fiscal year shall be deposited into the Town’s General Fund.

10           SECTION 2. The following transfers of real property interests shall be exempt from the  
11 fee:

12           (a) First time homebuyers who live in the home for at least 5 years. A lien shall  
13 accompany the deed equal to 0.5 per cent of the purchase price, plus accumulated interest and

14 penalties. The lien shall run with the land until such time as all conditions of this subsection are  
15 met..”

16 (b) Transfers to the federal government, the commonwealth, the Town, and any of their  
17 instrumentalities, agencies or subdivisions, such as the Provincetown Housing Authority.

18 (c) Transfers made without additional consideration to confirm, correct, modify or  
19 supplement a transfer previously made.

20 (d) Transfers of convenience, such as those made due to name changes or transfers into or  
21 out of trusts, with consideration under \$100.00.

22 (e) Transfers to a charitable organization, as defined in clause Third of section 5 of  
23 chapter 59 of the General Laws, or a religious organization, provided, however, that the real  
24 property interests so transferred will be held solely for public charitable or religious purposes.

25 (f) Transfers between family members, including spouses, parents and children,  
26 grandparents and grandchildren, step-parents and step-children, siblings, or step-siblings.

27 SECTION 3. (a) The fee imposed shall be due at the time of the transfer of the real  
28 property interest.

29 (b) The buyer shall pay interest on any unpaid amount of the fee at the rate the Town  
30 collects on unpaid real estate taxes.

31 (c) The Town shall notify a buyer by registered or certified mail of any failure to  
32 discharge the amount in full of fee due.

33           (d) All fees and interest required to be paid under this act shall constitute a personal debt  
34 of the buyer and may be recovered in an action of contract.