

HOUSE No. 4969

Text of a further amendment, offered by Mr. Speliotis of Danvers, to the Senate amendment (striking out all after the enacting clause and inserting in place thereof the text contained in Senate document numbered 2851) of the House Bill making technical corrective changes to the Cape Cod and Islands Water Protection Fund tax assessments (House, No. 4073, amended).
September 8, 2020.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-First General Court
(2019-2020)

By striking out all after the enacting clause and inserting in place thereof the following:—

1 SECTION 1. (a) Notwithstanding any general or special law to the contrary, an operator
2 who paid the excise under section 3C of chapter 64G of the General Laws to the commissioner
3 of revenue for a transfer of occupancy in a bed and breakfast establishment, hotel, lodging house,
4 motel or short-term rental pursuant to a contract that was entered into not later than December
5 31, 2018 and that occurred between July 1, 2019 and December 31, 2019, inclusive, may file a
6 claim for abatement with the commissioner.

7 (b) The claim shall specify: (i) the total amount of excise that was due to the
8 commissioner for such transfer of occupancy; (ii) the total amount of such excise actually paid to
9 the commissioner; and (iii) the total amount of such excise so paid that was not paid by the
10 occupant. The claim for abatement shall be made on such form and in such manner as prescribed
11 by the commissioner and shall contain any documentation, information or calculations that the
12 commissioner may specify. The commissioner shall evaluate each claim for abatement and shall

13 treat any claim under this section as an application for abatement under chapter 62C of the
14 General Laws.

15 (c) Not later than 60 days after claims for abatement are due, after the timely, accurate
16 and complete submission of the claim for abatement the commissioner shall certify, for all
17 claims approved by the commissioner, the amount reported pursuant to clause (iii) and notify the
18 Cape Cod and Islands Water Protection Fund Management Board, established in section 20 of
19 chapter 29C of the General Laws, of the certified amount. Not later than 30 days after receipt of
20 such notice, the Cape Cod and Islands Water Protection Fund Management Board shall remit the
21 certified amount from the Cape Cod and Islands Water Protection Fund, established in section 19
22 of said chapter 29C, to the commissioner; provided, however, that if the board is unable to remit
23 all or part of the certified amount due to lack of sufficient funds, the commissioner shall not
24 credit revenues received pursuant to said section 3C of said chapter 64G to the fund up to the
25 amount of the certified amount not remitted.

26 (d) After receipt of the certified amount, the commissioner shall abate the certified
27 amount.

28 (e) The commissioner shall issue guidance to implement this act and a claim filed
29 pursuant to this act shall be filed not more than 30 days after the commissioner has issued the
30 guidance.

31 SECTION 2. Not later than January 1, 2021, the commissioner shall report the total
32 amount abated under this act to the house and senate committees on ways and means and the
33 joint committee on revenue.