

SENATE No. 1848

The Commonwealth of Massachusetts

PRESENTED BY:

Diana DiZoglio

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 saving summer season weekly vacation rentals.

PETITION OF:

NAME:

Diana DiZoglio

DISTRICT/ADDRESS:

First Essex

SENATE No. 1848

By Ms. DiZoglio, a petition (accompanied by bill, Senate, No. 1848) of Diana DiZoglio for legislation relative to saving summer season weekly vacation rentals. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to saving summer season weekly vacation rentals.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to distinguish summer season weekly vacation rentals, which support tourism as well as staycations during the pandemic, and bring dollars to/keep dollars in the Commonwealth, from the intended focus of the law on nightly rentals, in time for the 2021 summer season, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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: Chapter 64G of the General Laws is hereby amended by striking out section
2 3 and inserting in place thereof the following new section:-

3 Section 3. An excise shall be imposed upon the transfer of occupancy of a room or unit in
4 a bed and breakfast establishment, hotel, lodging house, short-term rental or motel by an operator
5 at the rate of 5 per cent of the total amount of rent for each such occupancy. An excise shall not
6 be imposed if the total amount of rent is less than \$15 per day or its equivalent.

7 The operator shall pay the excise to the commissioner at the time provided for filing the
8 return required under section 16 of chapter 62C.

9 No excises or fees established under this chapter shall be imposed upon the transfer of
10 occupancy of a short-term rental if:

11 (a) the operator transfers such short-term rental for not more than 14 days in a calendar
12 year, provided, that the operator has first: (i) registered with the commissioner in accordance
13 with section 67 of chapter 62C; and (ii) filed a declaration with the commissioner, signed by the
14 operator and subject to section 5 of chapter 62C, setting forth the intention to transfer the short-
15 term rental for not more than 14 days in a calendar year. Such a declaration, if applicable, shall
16 be required annually in a manner determined by the commissioner. If the operator transfers the
17 short-term rental for 15 days or more in the same calendar year, or fails to register and file a
18 declaration as required by this subsection, then the operator shall be liable for the payment of
19 required excises and fees under this chapter, including payment of required taxes and fees on the
20 first 14 days the short-term rental was transferred in the calendar year; or

21 (b) the operator owns not more than 10 units available for short-term rental and transfers
22 such short-term rental for occupancy periods of not less than 7 consecutive nights during the
23 period beginning the Friday preceding Memorial Day and ending on Labor Day (the “summer
24 season”), provided, that the operator has first: (i) registered with the commissioner in accordance
25 with section 67 of chapter 62C; and (ii) filed a declaration with the commissioner, signed by the
26 operator and subject to section 5 of chapter 62C, setting forth the operator’s ownership
27 qualification and intention to transfer the short-term rental for occupancy periods of not less than
28 7 consecutive nights during the summer season. Such a declaration, if applicable, shall be
29 required annually in a manner determined by the commissioner. Any transfer of the short-term
30 rental for occupancy periods of less than 7 consecutive nights or outside of the summer season
31 shall not be eligible for the exemption under this subsection from the excises and fees established

32 under this chapter. If the operator fails to register and file a declaration as required by this
33 subsection, then the operator shall be liable for the payment of required excises and fees under
34 this chapter, including payment of required taxes and fees on all transfers of the short-term rental
35 during the calendar year. For purposes of determining the number of units owned by an operator,
36 the number of units owned by (i) entities in which the operator owns directly or indirectly greater
37 than 50% voting power or profits or beneficial interest, (ii) the operator's spouse, and (iii)
38 entities in which the operator's spouse owns directly or indirectly greater than 50% voting power
39 or profits or beneficial interest, shall be attributed to the operator.

40 SECTION 2. This Act shall take effect immediately upon enactment.