HOUSE DOCKET, NO. 2000 FILED ON: 1/20/2011

# HOUSE . . . . . No. 2549

## The Commonwealth of Massachusetts

PRESENTED BY:

***Michael J. Moran***

*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:

An Act relative to the room occupancy excise.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|---|---|
| *Michael J. Moran* | *18th Suffolk* |

HOUSE DOCKET, NO. 2000 FILED ON: 1/20/2011

# HOUSE . . . . . No. 2549

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

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

## The Commonwealth of Massachusetts

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:*

SECTION 1. Section 1 of chapter 64G of the General Laws is hereby amended by inserting, after item (c), the following:-- "(d) 'Lodging establishment', any building or portion thereof, other than a bed and breakfast home or single family dwelling, that is rented on a regular basis for lodging purposes with or without meals for less than ninety day periods.".

SECTION 2. Section 1 of said chapter 64G is hereby amended by striking item (f) and inserting in place thereof the following:-- "(f) 'Operator', any person operating a bed and breakfast establishment, hotel, lodging establishment, lodging house or motel in the commonwealth including, but not limited to, the owner or proprietor of such premises the lessee, sublessee, mortgagee in possession, licensee or any other person otherwise operating such bed and breakfast establishment, hotel, lodging establishment, lodging house or motel."

SECTION 3. Section 1 of said chapter 64G is hereby amended by striking item (g) and inserting in place thereof the following:-- "(g) 'Occupancy', the use or possession, or the right to the use or possession, of any room or rooms in a bed and breakfast establishment, hotel, lodging establishment, lodging house or motel designed and normally used for sleeping and living purposes, or the right to the use or possession of the furnishings or the services and accommodations, including breakfast in a bed and breakfast establishment, accompanying the use and possession of such room or rooms, for a period of ninety consecutive calendar days or 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)
20 and inserting in place thereof the following:-- "(h) 'Occupant'", a person who, for a
21 consideration, uses, possesses or has a right to use or possess, any room or rooms in a bed and
22 breakfast establishment, hotel, lodging establishment, lodging house or motel under any lease,
23 concession, permit, right of access, license or agreement."

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

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

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

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