

**HOUSE . . . . . No. 3150**

By Mr. Turkington of Falmouth, petition of Denis E. Guyer and others relative to room occupancy excise taxes. Revenue.

**The Commonwealth of Massachusetts**

PETITION OF:

Denis E. Guyer Sarah K. Peake  
Cleon H. Turner Todd M. Smola  
Eric Turkington Mary E. Grant  
Peter V. Kocot

In the Year Two Thousand and Seven.

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 1.) Section 1 of Chapter 64G of the General Laws is hereby  
2 amended by inserting, after item (c), the following:—  
3 “(d) ‘Lodging establishment’, any building or portion thereof,  
4 other than a bed and breakfast home or single family dwelling, that  
5 is rented on a regular basis for lodging purposes with or without  
6 meals for less than ninety day periods.”
- 7 2.) Section 1 of said Chapter 64G is hereby amended by striking  
8 item (f) and inserting in place thereof the following:—  
9 “(f) ‘Operator’, any person operating a bed and breakfast estab-  
10 lishment, hotel, lodging establishment, lodging house or motel in the  
11 Commonwealth including, but not limited to, the owner or proprietor  
12 of such premises the lessee, sublessee, mortgagee in possession,  
13 licensee or any other person otherwise operating such bed and  
14 breakfast establishment, hotel, lodging establishment, lodging house  
15 or motel.”
- 16 3.) Section 1 of said Chapter 64G is hereby amended by striking  
17 item (g) and inserting in place thereof the following:—  
18 “(g) ‘Occupancy’, the use or possession, or the right to the use or  
19 possession, of any room or rooms in a bed and breakfast establish-  
20 ment, hotel, lodging establishment, lodging house or motel designed

21 and normally used for sleeping and living purposes, or the right to  
22 the use or possession of the furnishings or the services and accom-  
23 modations, including breakfast in a bed and breakfast establishment,  
24 accompanying the use and possession of such room or rooms, for a  
25 period of ninety consecutive calendar days or less, regardless of  
26 whether such use and possession is as a lessee, tenant, guest or  
27 licensee.”

28 4.) Section 1 of said Chapter 64G is hereby amended by striking  
29 item (h) and inserting in place thereof the following:—

30 “(h) ‘Occupant’”, a person who, for a consideration, uses, pos-  
31 sesses or has a right to use or possess, any room or rooms in a bed  
32 and breakfast establishment, hotel, lodging establishment, lodging  
33 house or motel under any lease, concession, permit, right of access,  
34 license or agreement.”

35 5.) Section 3 of said Chapter 64G is hereby amended in line 1, by  
36 inserting after the words “lodging house,” the following: —  
37 “lodging establishment.”

38 6.) Section 3a of said Chapter 64G is hereby amended in line 2,  
39 by striking the words “lodging house” and inserting in place thereof  
40 the following:— “lodging house, lodging establishment”

41 7.) Section 6 of said Chapter 64G is hereby amended in line 2, by  
42 striking the words “lodging house” and inserting in place thereof the  
43 following:— “lodging house, lodging establishment”

44 8. Section 12 of said chapter 64G is hereby amended in line 1, by  
45 striking the words “lodging house” and inserting in place thereof the  
46 following:— “lodging house, lodging establishment”