

By Mr. Khachadoorian of Arlington, petition of Gregory B. Khachadoorian for a five per cent tax on amounts charged and received for hotel and motel accommodations. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Five.

AN ACT PROVIDING FOR A FIVE PER CENT TAX ON AMOUNTS CHARGED AND RECEIVED FOR HOTEL AND MOTEL ACCOMMODATIONS IN CITIES AND TOWNS THROUGHOUT THE COMMONWEALTH.

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 levied and there shall be collected
2 and paid a tax equivalent to five per cent of the amounts charged
3 and received for all hotel and motel accommodations throughout
4 the commonwealth.

1 SECTION 2. Every hotel owner or operator and every motel
2 owner or operator shall keep and maintain current and accurate
3 records of charges and receipts for any and all accommodations
4 and in such form as the commissioner of corporations and taxa-
5 tion shall require, which records shall be available and open for
6 inspection to the commissioner or his agents at any time.

1 SECTION 3. Every hotel owner or operator and every motel
2 owner or operator shall file with the commissioner a return, on
3 a form approved by the commissioner, of his charges and re-
4 ceipts for said accommodations for each calendar month, which
5 return shall be filed within ten days of each period covered
6 thereby.

1 SECTION 4. Any owner or operator of a hotel or motel who
2 fails to file such return as aforesaid, upon written demand by
3 the commissioner, shall forfeit to the commonwealth, the sum
4 of five dollars for each day of delay after such demand.

1 SECTION 5. All revenue received under the provisions of this
2 act shall inure to the benefit of the city or town in which each
3 said hotel or motel is located.

The Committee on Education

Report on the Proposed Federal Aid to Education

1. The committee has the honor to acknowledge the receipt of the report of the subcommittee on the proposed federal aid to education, and to express its appreciation for the thoroughness and care with which the subcommittee has conducted its investigation.

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