

By Mr. Khachadorian of Arlington, petition of Gregory B. Khachadorian for the imposition of a three per cent tax on amounts charged and received for hotel and motel accommodations in cities and towns. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT PROVIDING FOR A THREE 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 three per cent of the amounts  
3 charged and received for all hotel and motel accommodations  
4 throughout 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 receipts  
4 for said accommodations for each calendar month, which return  
5 shall be filed within ten days of each period covered 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.

