

HOUSE No. 270

By Mr. Porter of Agawam, petition of George W. Porter that provision be made for a four per cent tax on amounts charged for hotel and motel accommodations and for reducing the tax on charges for meals. Taxation.

The Commonwealth of Massachusetts

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

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

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 four 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 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 cities and towns of the common-
3 wealth for real estate tax relief.

1 SECTION 6. Section 2 of chapter 64B of the General Laws is
2 hereby amended by striking out the first sentence, as appearing
3 in section 2 of chapter 326 of the acts of 1946, and inserting in
4 place thereof the following sentence:— There is hereby levied
5 and there shall be collected and paid a tax equivalent to four per
6 cent of the amount charged for all meals, including cover and
7 other charges, if any, for which the purchaser is charged a total
8 one dollar or more, wherever furnished within the common-
9 wealth.