

By Ms. Melconian, a petition (accompanied by bill, Senate, No. 2004) of Linda J. Melconian for legislation to provide for the distribution of hotel and motel excises to cities and towns. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-five.

**AN ACT PROVIDING FOR THE DISTRIBUTION OF HOTEL AND MOTEL
EXCISE TAX TO CITIES AND TOWNS.**

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. Chapter 29 of the General Laws is hereby
2 amended by inserting after section 2G the following section: --

3 *Section 2H.* There shall be established and set up on books
4 of the Commonwealth, a separate fund, to be known as the ci-
5 ty and town room occupancy excise fund. Revenue credited
6 to said fund shall be disbursed in accordance with the provi-
7 sions of section 18D of chapter 58.

1 SECTION 2. Chapter 58 of the General Laws is hereby
2 amended by inserting after section 18D the following sec-
3 tion: --

4 *Section 18E.* The state treasurer, upon certification of the
5 commissioner of commerce and development and without fur-
6 ther appropriation, shall annually disburse the amounts
7 credited to the city and town room occupancy excise fund,
8 established by section 2E of Chapter 29 as follows: --

9 According to a formula to be determined annually by the
10 commissioner of commerce and development to such public
11 or non-profit agencies in eligible cities and towns which pro-
12 mote or provide services for tourism, convention, travel and
13 recreation. The commissioner of commerce and development
14 shall annually certify to the treasurer in writing a list of such
15 agencies as are qualified to receive funds under this section
16 and the proportion of available funds shall be determined in
17 accordance with section 14 of Chapter 23A of the General Laws.

1 SECTION 3. Chapter 64G of the General Laws is hereby
2 amended by inserting after section 3 of the following section: .
3 *Section 3A.* Any city or town which accepts this section in ac-
4 cordance with its charter may impose an excise upon the
5 transfer of occupancy of any room in a hotel, lodging house,
6 or motel within its territorial limits by an operator at the rate
7 of two and three-tenths percent of the total amount of rent for
8 such occupancy. Any city or town which accepts this section
9 shall give notice of such acceptance to the commissioner, in
10 such form as the commissioner shall prescribe, and the com-
11 missioner shall collect the excise imposed under this section
12 in accordance with the provisions of this chapter. No excise
13 shall be imposed by this section if the total amount of rent is
14 less than two dollars per day or its equivalent. Notwithstand-
15 ing any general or special law to the contrary any sums rais-
16 ed by this excise may be used for the purpose of marketing
17 the advantages of the city or town in which such hotel, lodg-
18 ing house or motel is located.