

L. JOYCE HAMPERS
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

November 18, 1980

You inquire where the incidence of the Massachusetts room occupancy excise falls, and whether there is an exemption from the excise for occupancy by federal officers and employees on official business who receive payments from the federal government to cover lodging and other expenses.

Massachusetts General Laws Chapter 64G, Section 3 imposes an excise on the transfer of occupancy of any room or rooms in a hotel, lodging house or motel in Massachusetts by any operator, and requires the operator to pay the excise to the Commissioner when filing room occupancy returns.

Section 4 of Chapter 64G provides that the room occupant must reimburse the operator for the excise, and that the excise when added to the room rent is a debt from the occupant to the operator recoverable at law in the same manner as other debts.

The exclusions from the excise set forth in Section 2 of Chapter 64G do not include occupancy by federal or other governmental officers and employees.

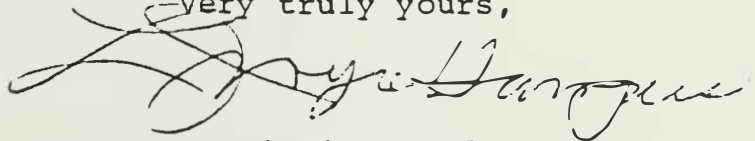
Based on the foregoing, it is ruled that

(1) the Massachusetts room occupancy excise is legally imposed on hotel, motel and lodging house operators; and

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(2) the excise applies to occupancy by federal officers and employees on official business who themselves make payment for the occupancy, whether or not they are reimbursed therefor by the federal government.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Jay L. Hargrave".

Commissioner of Revenue

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