

HOUSE No. 243

Accompanying the twelfth recommendation of the Department of Revenue (House, No. 231). Taxation.

The Commonwealth of Massachusetts

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

AN ACT CLARIFYING THE APPLICABILITY OF THE ROOM OCCUPANCY EXCISE.

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. Section 1 of chapter 64G of the General Laws,
2 as appearing in the 1990 Official Edition, is hereby amended by
3 striking out subsections (c) to (e), inclusive, and inserting in place
4 thereof the following subsections: —

5 (c) "Hotel", an establishment used for the feeding and lodging
6 of guests, licensed or required to be licensed under the provisions
7 of section six of chapter one hundred and forty.

8 (d) "Lodging house", an establishment where lodgings are let
9 to four or more persons not within the second degree of kindred
10 to the person conducting it, licensed or required to be licensed
11 under section twenty-three of chapter one hundred and forty.

12 (e) "Motel", an establishment, other than a hotel or lodging
13 house, in which persons are lodged for hire with or without meals
14 and which is licensed or required to be licensed under the
15 provisions of section thirty-two B of chapter one hundred and
16 forty, or a private club.

1 SECTION 2. This act shall apply to transfers of occupancy
2 made on or after its effective date.

