

By Mr. Serra of Boston, petition of Emanuel G. Serra for legislation to increase the excise on hotel and motel rooms and providing for the distribution from such increase to the cities and towns of the Commonwealth. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASING THE EXCISE ON HOTEL AND MOTEL ROOMS AND PROVIDING FOR ITS DISTRIBUTION TO THE 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 amend-
2 ed by inserting after section 2G the following: —

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

1 SECTION 2. Chapter 58 of the General Laws is hereby amend-
2 ed by inserting after section 180D of the following section: —

3 *Section 18E.* The state treasurer, upon certification of the
4 commissioner and without further appropriation, shall annually
5 disburse the amounts credited to the city and town room occu-
6 pancy excise fund, established by section two E of chapter twenty-
7 nine, as follows: —

8 (a) one-half of the amount collected within each city and town
9 which has accepted the provisions of section three A of chapter
10 sixty-four G of the General Laws to each such city and town.

11 (b) one-half of the total fund to such public or non-profit
12 agencies which promote or provide services for tourism, conven-
13 tions, travel and recreation within the cities and towns which have
14 accepted the provisions of section three A of chapter sixty-four G

15 according to a formula to be determined annually by the commis-
16 sioner of commerce and development. The commissioner of
17 commerce and development shall annually certify to the treasurer in
18 writing a list of such agencies as are qualified to receive funds
19 under this section and the proportion of available funds shall be
20 determined in accordance with section fourteen of chapter twenty-
21 three A of the General Laws.

1 SECTION 3. Section 25A of chapter 58 of the General Laws is
2 hereby amended by striking out the first sentence and inserting in
3 place thereof the following sentence: —

4 Annually on or before March first, the commissioner shall
5 ascertain and determine the amount due each city and town under
6 sections eighteen A, eighteen B, eighteen C, eighteen D and eight-
7 teen E and the commonwealth's share of local reimbursement and
8 assistance programs as authorized by law and the amount approp-
9 riated by the general court, including but not limited to, school
10 building construction, school transportation, school lunches, edu-
11 cational programs, teachers' retirement pensions, veterans' benef-
12 its, public health and housing and urban renewal subsidies, and
13 shall notify the assessors of each city and town thereof.

1 SECTION 4. 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
4 accordance with its charter may impose an excise upon the transfer
5 of occupancy of any room in a hotel, lodging house, or motel
6 within its territorial limits by an operator at the rate of one and
7 three-tenths percent of the total amount of rent for such occu-
8 pancy. Any city or town which accepts this section shall give notice
9 of such acceptance to the commissioner, in such form as the
10 commissioner shall prescribe, and the commissioner shall collect
11 the excise imposed under this section in accordance with the
12 provisions of this chapter. No excise shall be imposed by this
13 section if the total amount of rent is less than two dollars per day or
14 its equivalent. Notwithstanding any general or special law to the
15 contrary any sums raised by this excise may be used for the
16 purpose of marketing the advantages of the city or town in which
17 such hotel, lodging house or motel is located.

1 SECTION 5. Said chapter sixty-four G of the General Laws is
2 hereby further amended by inserting after section 10 the following
3 new section: —

4 *Section 11.* All sums received under this chapter as excise,
5 interest, fees, penalties or forfeitures and fines, except sums col-
6 lected under section three A, shall be paid into the treasury of the
7 commonwealth and credited to the general fund. All sums received
8 under section three A shall be credited to the separate fund estab-
9 lished by section two E of chapter twenty-nine and shall be dis-
10 bursed as determined by section eighteen E of chapter fifty-eight.

1 SECTION 6. Section 22 of chapter 546 of the acts of 1969 is
2 hereby amended by striking out the first paragraph and inserting
3 in place thereof the following paragraph: —

4 There is hereby imposed, in addition to the taxes levied under
5 the provisions of chapter sixty-four B and section three of chapter
6 sixty-four G of the General Laws, an additional tax equal to
7 fourteen percent of the taxes imposed under the provisions of said
8 chapters.

1 SECTION 7. This act shall take effect on July first, in the year
2 one thousand nine hundred and eighty-three.

The first part of the report deals with the general situation of the country. It is noted that the weather has been very dry and hot, and that the crops are suffering. The government has taken steps to provide relief to the people, and it is hoped that these measures will be successful.

The second part of the report deals with the financial situation of the country. It is noted that the government has a large deficit, and that the public debt is increasing. It is suggested that the government should take steps to reduce its expenditure, and to increase its revenue.

The third part of the report deals with the social situation of the country. It is noted that there is a large amount of poverty and suffering, and that the government should take steps to provide relief to the people. It is suggested that the government should establish a system of public works, and that it should provide relief to the poor.

The fourth part of the report deals with the political situation of the country. It is noted that there is a large amount of corruption and mismanagement, and that the government should take steps to reform itself. It is suggested that the government should establish a system of public accountability, and that it should reform its administration.