

By Mr. Duffin of Lenox, petition of the Berkshire Hills Conference, Inc., Dennis J. Duffin, Thomas R. Lussier, Joseph S. Scelsi and Frank J. Matrango for legislation to impose a room occupancy excise in Berkshire County and providing for the use of such excise to promote the recreational advantages of said county. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASING THE ROOM OCCUPANCY EXCISE IN BERKSHIRE COUNTY AND RETURNING SAID INCREASED AMOUNT TO SAID COUNTY TO PROMOTE THE RECREATIONAL ADVANTAGES THEREOF.

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 imposed a room occupancy excise
2 upon the transfer of occupancy of any room or rooms in a hotel,
3 lodging house, or motel in Berkshire county by any operator at the
4 rate of one and three tenths percent of the total amount of rent for
5 each such occupancy. No excise shall be imposed if the total
6 amount of rent is less than two dollars per day or its equivalent.
7 The operator, or owner, shall pay the excise to the state treasurer at
8 the time provided for filing the return required by section sixteen of
9 chapter sixty-two C. The provisions of chapter 64G of the General
10 Laws, so far as applicable, shall apply to this excise. The excise
11 imposed pursuant to this chapter shall be collected in the manner
12 provided by chapter 64G and shall be repaid directly to the treasur-
13 er of said county on a quarterly basis by the commonwealth.

14 The county commissioners of said county may appropriate an
15 amount equal to the next receipts of the preceding fiscal year on
16 account of said excise for the sole purpose of promoting the
17 recreational advantages of said county and is to be in addition to
18 the amount that may be expended under section one of chapter 11
19 of the acts of 1972, as amended.

1 SECTION 2. This act shall take effect on July first, nineteen
2 hundred and eighty-one.

