

SENATE No. 1469

By Ms. Swift, a petition (accompanied by bill, Senate, No. 1469) of Jane M. Swift for legislation to exempt rooms donated as a fund raising prize to nonprofit or charitable corporations from the payment of the room occupancy excise. Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING 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 The first paragraph of section 3 of chapter 64G of the General
- 2 Laws, as appearing in the 1992 Official Edition, is hereby amend-
- 3 ed by adding the following sentence: —
- 4 No excise shall be imposed upon the transfer or occupancy of
- 5 any such room if such transfer or occupancy was donated by
- 6 the operator to a non-profit or charitable organization for use as
- 7 a prize in a fund raising program; provided, however, that the
- 8 operator submits proof of such donation as determined by the
- 9 commissioner.

