

Sample document re: Notification/Amendment of the Local Option Room Occupancy Excise Tax.

Notification of acceptance of the local option room occupancy excise tax. To accept: *the chief legislative body of the City/Town must vote to accept G.L. c. 64G, § 3A AND specify the local excise rate.* The following or similar language may be used:

VOTED: That the city/town of _____ accept G.L. c. 64G, § 3A to impose a local room occupancy excise at the rate of _____ percent.

Notification of amendment of the local option room occupancy excise tax. To amend: *the chief legislative body of the City/Town must vote to amend the local excise rate.* The following or similar language may be used:

VOTED: That the city/town of _____ impose the local room occupancy excise under G.L. c. 64G, § 3A at the rate of _____ percent.

or

VOTED: That the city/town of _____ amend its local room occupancy excise under G.L. c. 64G, § 3A to the rate of _____ percent.

Please Note:

A community's acceptance of the local room occupancy excise, or amendment of its excise rate, becomes operative on the first day of the next calendar quarter after the vote, provided that date is at least 30 days after the vote to accept or amend. If not, the acceptance or amendment becomes operative on the first day of the second quarter after the vote.

The city or town clerk must notify the Municipal Data Management/Technical Assistance Bureau within the DLS whenever the statute is accepted or rescinded, or the excise rate is amended.

The notice is to be submitted within 48 hours of the vote. Without timely notice, the DOR cannot begin collecting the excise or new excise rate for the city or town.