



# TISBURY

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## MASSACHUSETTS

### Notice on Short Term Rental Occupancy Tax

The Massachusetts Short Term Rental Occupancy Tax now applies to all short term rentals, including those **privately-owned individual units** that are rented daily and weekly on hosting platforms like Airbnb, HomeAway, VRBO, Tripping.com, HomeToGo, etc.

State legislation was signed into law in December 2018, expanding the room occupancy excise, G.L. c. 64G, to short-term rentals of property for more than 14 days in a calendar year, starting July 1, 2019.

A short term rental is defined as any room or unit that is rented for a period of less than 31 days. It includes a room rented in your house, your primary residence or a second home.

The tax applies to all rental occupancies that commence on or after July 1, 2019 and for which contracts with occupants were entered into on or after January 1, 2019. The total tax is 11.7%, which includes 5.7% state tax and 6.0% local tax, of the total amount of the rent.

As a result of the Massachusetts State Law, the Town of Tisbury is in the process of developing a local process of registration. The purpose of this registration in the Town of Tisbury is to protect the health, safety, and welfare of both the occupant(s) of rental housing units and the general public and to maintain the quality of life in residential neighborhoods. It will assist the Board of Health, the Building Department and the Fire Department in the enforcement of state and local health and safety laws or regulations and provide a method of correcting violations when conditions require immediate attention, in particular, situations associated with recreational tenancy.

Additional information is available at <https://www.mass.gov/service-details/room-occupancy-excise-tax>.

Frequently Asked Questions can be found at: <https://www.mass.gov/info-details/room-occupancy-frequently-asked-questions#short-term-rental-faqs->

Owners who rent short term need to register with the State Department of Revenue (DOR) to pay the tax. Log onto <https://www.mass.gov/how-to/register-your-business-with-masstaxconnect>

**Once the Board of Selectman finalizes the registration process, property owners will be notified by the Town of Tisbury on how to register their units with the Town of Tisbury.**

**Please note: all short term property rentals must also be registered at the State Department of Revenue (DOR).**