

Part I ADMINISTRATION OF THE GOVERNMENT**Title IX** TAXATION**Chapter 64G** ROOM OCCUPANCY EXCISE**Section 3D** COMMUNITY IMPACT FEES

[Text of section effective as provided by 2018, 337, Secs. 14 and 15A as added by 2019, 5, Sec. 37.]

Section 3D. (a) A city or town that accepts section 3A may, by a separate vote and in the same manner of acceptance as set forth in said section 3A, impose a community impact fee of not more than 3 per cent of the total amount of rent upon each transfer of occupancy of a professionally managed unit that is located within that city or town.

(b) A city or town that votes to impose a community impact fee under subsection (a) may, by a separate additional vote and in the same manner of acceptance as set forth in section 3A, also impose the community impact fee upon each transfer of occupancy of a short-term rental unit that is located within a two-family or three-family dwelling that includes the operator's primary residence.

(c) An operator shall pay the community impact fees imposed under this section to the commissioner at the same time and in the same manner as the excise due to the commonwealth under section 3. All sums received

by the commissioner under this section as excise, penalties or forfeitures, interest, costs of suit and fines shall, not less than quarterly, be distributed, credited and paid by the state treasurer upon certification of the commissioner to the city or town. A city or town shall dedicate not less than 35 per cent of the community impact fees collected under this section to affordable housing or local infrastructure projects.